

**Exhibit B**

**Itemized Time Records**

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/17/2023				
Gerstel, Ken	Review organizational structure, organizational history, and debt summary.	\$1,087.00	2.7	\$2,934.90
Kirpas, Joe	Prepare Core Scientific organization chart.	\$813.00	1.6	\$1,300.80
Kirpas, Joe	Prepare Core Scientific debt summary.	\$813.00	1.5	\$1,219.50
Kirpas, Joe	Review Core Scientific's prepared-by-client organization chart from public documents.	\$813.00	0.9	\$731.70
Meyer, Amber	Research crypto bankruptcy procedures to understand impact of industry specific facts.	\$701.00	3.1	\$2,173.10
Meyer, Amber	Continue to research crypto bankruptcy procedures to understand impact of industry specific facts.	\$701.00	1.1	\$771.10
01/18/2023				
Butler, Mike	Review restructuring support agreement in support of bankruptcy for Core Scientific history.	\$956.00	1.3	\$1,242.80
Butler, Mike	Review motion in support of bankruptcy for Core Scientific history.	\$956.00	1.3	\$1,242.80
Butler, Mike	Review debtor-in-possession financing agreement for tax considerations.	\$956.00	1.2	\$1,147.20
Butler, Mike	Review updated tax return prepared by Core Scientific for tax background information.	\$956.00	1.1	\$1,051.60
Gerstel, Ken	Review Core Scientific historical and current tax profile.	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Call with D. Sterling (Core Scientific) to discuss general bankruptcy and Core Scientific historical background.	\$1,087.00	0.5	\$543.50
Kirpas, Joe	Prepare Core Scientific debt summary.	\$813.00	1.5	\$1,219.50
Kirpas, Joe	Prepare Core Scientific organization chart.	\$813.00	0.3	\$243.90
Kirpas, Joe	Review notes of executed term sheet for Core Scientific's bankruptcy.	\$813.00	2.9	\$2,357.70

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/18/2023				
Meyer, Amber	Research crypto bankruptcy procedures to understand impact of industry specific facts.	\$701.00	3.0	\$2,103.00
01/19/2023				
Butler, Mike	Review internally prepared slides discussing tax profile of Core Scientific.	\$956.00	1.1	\$1,051.60
Gerstel, Ken	Review Core Scientific organization chart and debt summary schedule prepared by J. Kirpas (Deloitte).	\$1,087.00	0.7	\$760.90
Kirpas, Joe	Prepare Core Scientific organization chart.	\$813.00	1.1	\$894.30
Kirpas, Joe	Prepare Core Scientific debt summary.	\$813.00	1.3	\$1,056.90
01/23/2023				
Hogan, J.D.	Respond to email from L. Burgener (Core Scientific) regarding state income and non-income tax considerations associated with returning property to certain lenders for claims secured by such property.	\$956.00	0.5	\$478.00
Kirpas, Joe	Call with C. Newport, K. Saxton (Deloitte) to discuss sales tax matters raised by Core Scientific with respect to equipment lease/financing arrangements.	\$813.00	0.5	\$406.50
Kirpas, Joe	Coordinate with C. Newport (Deloitte) of multistate tax services team to answer state tax question asked by Core Scientific tax team.	\$813.00	1.6	\$1,300.80
Meyer, Amber	Apply current public docket documents into information provided by the Company in anticipation of discussion surrounding future debtor-in-possession (DIP) order.	\$701.00	2.3	\$1,612.30
Newport, Cathy	Call with J. Kirpas, K. Saxton (Deloitte) to discuss sales tax matters raised by Core Scientific with respect to equipment lease/financing arrangements.	\$956.00	0.5	\$478.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/23/2023				
Newport, Cathy	Call with K. Saxton (Deloitte) to discuss client correspondence regarding sales tax issues with respect to equipment lease/financing arrangements.	\$956.00	0.8	\$764.80
Saxton, Kathy	Call with C. Newport (Deloitte) to discuss client correspondence regarding sales tax issues with respect to equipment lease/financing arrangements.	\$1,087.00	0.8	\$869.60
Saxton, Kathy	Call with C. Newport, J. Kirpas (Deloitte) to discuss sales tax matters raised by Core Scientific with respect to equipment lease/financing arrangements.	\$1,087.00	0.5	\$543.50
01/24/2023				
Butler, Mike	Call with K. Saxton, J.D. Hogan, C. Newport (Deloitte), L. Burgener (Core Scientific) to discuss state income and non-income tax considerations associated with Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.4	\$382.40
Butler, Mike	Review foreclosure agreement for potential tax considerations.	\$956.00	0.8	\$764.80
Gerstel, Ken	Review emails from C. Newport, K. Saxton, J.D. Hogan (Deloitte) regarding Texas sales and use tax.	\$1,087.00	0.5	\$543.50
Hogan, J.D.	Call with K. Saxton, M. Butler, C. Newport (Deloitte), L. Burgener (Core Scientific) to discuss state income and non-income tax considerations associated with Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.4	\$382.40
Kirpas, Joe	Prepare initial data request list regarding data required to prepare United States federal income tax model for Core Scientific bankruptcy engagement.	\$813.00	1.9	\$1,544.70

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/24/2023				
Newport, Cathy	Call with K. Saxton (Deloitte) to discuss Texas sales and use tax research as it applies to Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.8	\$764.80
Newport, Cathy	Call with K. Saxton (Deloitte) to discuss email from L. Burgener (Core Scientific) regarding Texas sales tax considerations of returning property to certain lenders for claims secured by such property.	\$956.00	0.3	\$286.80
Newport, Cathy	Call with K. Saxton, M. Butler, J.D. Hogan (Deloitte), L. Burgener (Core Scientific) to discuss state income and non-income tax considerations associated with Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.4	\$382.40
Newport, Cathy	Research Texas sales and use tax laws regarding repossessions, liquidations, foreclosures and occasional sales.	\$956.00	0.3	\$286.80
Saxton, Kathy	Call with C. Newport (Deloitte) to discuss Texas sales and use tax research as it applies to Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.8	\$869.60
Saxton, Kathy	Call with C. Newport (Deloitte) to discuss email from L. Burgener (Core Scientific) regarding Texas sales tax considerations of returning property to certain lenders for claims secured by such property.	\$1,087.00	0.3	\$326.10
Saxton, Kathy	Call with M. Butler, C. Newport, J.D. Hogan (Deloitte), L. Burgener (Core Scientific) to discuss state income and non-income tax considerations associated with Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.4	\$434.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/25/2023				
Butler, Mike	Review tax computation for transaction prepared by Core Scientific.	\$956.00	1.1	\$1,051.60
Gerstel, Ken	Analyze foreclosure consequences from tax perspective.	\$1,087.00	1.5	\$1,630.50
Meyer, Amber	Review bankruptcy tax model documents for purposes of preparing an initial bankruptcy tax model and restructuring information request list.	\$701.00	2.4	\$1,682.40
Meyer, Amber	Prepare an initial bankruptcy tax model and restructuring information request list.	\$701.00	1.6	\$1,121.60
01/26/2023				
Butler, Mike	Call with C. Newport, K. Saxton (Deloitte), L. Burgener (Core Scientific) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.7	\$669.20
Butler, Mike	Call with C. Newport, K. Saxton, B. Sullivan, K. Stoops, S. Ip-Mo (Deloitte) to discuss Delaware gross receipts tax and income tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.6	\$573.60
Gerstel, Ken	Review various state emails from C. Newport, K. Saxton (Deloitte) regarding Delaware gross receipts and Texas sales and use tax.	\$1,087.00	0.9	\$978.30
Gerstel, Ken	Call with J. Kirpas, A. Koons, A. Meyer, M. Butler, B. Sullivan, M. Harper, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$1,087.00	0.5	\$543.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/26/2023				
Harper, Meredith	Call with J. Kirpas, K. Gerstel, A. Koons, A. Meyer, M. Butler, B. Sullivan, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$956.00	0.5	\$478.00
Hogan, J.D.	Respond to emails from L. Burgener (Core Scientific) regarding sourcing of Texas sales associated with Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.3	\$286.80
Kirpas, Joe	Call with K. Gerstel, A. Koons, A. Meyer, M. Butler, B. Sullivan, M. Harper, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$813.00	0.5	\$406.50
Koons, Aaron	Call with M. Harper, K. Gerstel, A. Meyer, M. Butler, J. Kirpas, B. Sullivan, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$813.00	0.5	\$406.50
Meyer, Amber	Call with M. Harper, A. Koons, K. Gerstel, M. Butler, J. Kirpas, B. Sullivan, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$701.00	0.5	\$350.50
Meyer, Amber	Research potential tax restructuring areas of discussion with the Company, including transactions from 2021 to present.	\$701.00	4.0	\$2,804.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/26/2023				
Newport, Cathy	Call with K. Saxton, B. Sullivan (Deloitte), L. Burgener (Core Scientific) to discuss Delaware gross receipts tax and state income tax questions regarding the Company returning property to certain lenders for claims secured by such property.	\$956.00	0.7	\$669.20
Newport, Cathy	Call with K. Saxton, J. Lo (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.4	\$382.40
Newport, Cathy	Call with M. Butler, K. Saxton, B. Sullivan, K. Stoops, S. Ip-Mo (Deloitte) to discuss Delaware gross receipts tax and income tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.6	\$573.60
Newport, Cathy	Call with M. Butler, K. Saxton (Deloitte), L. Burgener (Core Scientific) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.7	\$669.20
Newport, Cathy	Call with L. Burgener (Core Scientific) to discuss email from the lender's attorney regarding Texas sales and use tax occasional sale exemption.	\$956.00	0.1	\$95.60
Saxton, Kathy	Call with C. Newport, B. Sullivan (Deloitte), L. Burgener (Core Scientific) to discuss Delaware gross receipts tax and state income tax questions regarding the Company returning property to certain lenders for claims secured by such property.	\$1,087.00	0.7	\$760.90
Saxton, Kathy	Call with C. Newport, J. Lo (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.4	\$434.80



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/26/2023				
Saxton, Kathy	Call with M. Butler, C. Newport, B. Sullivan, K. Stoops, S. Ip-Mo (Deloitte) to discuss Delaware gross receipts tax and income tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.6	\$652.20
Saxton, Kathy	Call with M. Butler, C. Newport (Deloitte), L. Burgener (Core Scientific) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.7	\$760.90
Sowlati, Lili	Call with M. Harper, J. Kirpas, K. Gerstel, A. Koons, A. Meyer, M. Butler, B. Sullivan (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$813.00	0.5	\$406.50
Sullivan, Brian	Call with J. Kirpas, K. Gerstel, A. Koons, A. Meyer, M. Butler, M. Harper, L. Sowlati (Deloitte) regarding current state of bankruptcy proceedings and information request document for bankruptcy tax model to circulate to L. Burgener (Core Scientific).	\$1,087.00	0.5	\$543.50
Sullivan, Brian	Call with K. Saxton, C. Newport, K. Stoops, S. Ip-Mo, M. Butler (Deloitte) to discuss Delaware gross receipts tax and income tax questions regarding the Company returning property to certain lenders for claims secured by such property.	\$1,087.00	0.6	\$652.20
Sullivan, Brian	Call with K. Saxton, C. Newport (Deloitte), L. Burgener (Core Scientific) to discuss Delaware gross receipts tax and state income tax questions regarding the Company returning property to certain lenders for claims secured by such property.	\$1,087.00	0.7	\$760.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/27/2023				
Gerstel, Ken	Identify framework for bankruptcy discussion deck.	\$1,087.00	0.8	\$869.60
Meyer, Amber	Assess the current terms of convertible notes.	\$701.00	1.4	\$981.40
Sowlati, Lili	Call with M. Harper (Deloitte) to discuss next steps on state tax information request.	\$813.00	0.5	\$406.50
Sullivan, Brian	Research state income tax treatment in Georgia to assess proper inclusion of gain versus proceeds in apportionment factors.	\$1,087.00	0.6	\$652.20
Sullivan, Brian	Research state income tax treatment in Kentucky to assess proper inclusion of gain versus proceeds in apportionment factors.	\$1,087.00	0.5	\$543.50
Sullivan, Brian	Research state income tax treatment in North Carolina to assess proper inclusion of gain versus proceeds in apportionment factors.	\$1,087.00	0.6	\$652.20
Sullivan, Brian	Research state income tax treatment in Texas to assess proper inclusion of gain versus proceeds in apportionment factors.	\$1,087.00	0.5	\$543.50
Sullivan, Brian	Draft email to L. Burgener (Core) to check facts surrounding proposed sale of assets.	\$1,087.00	0.6	\$652.20
Sullivan, Brian	Review stipulation and order filed by Weil for transfer of ASICS collateral.	\$1,087.00	0.8	\$869.60
Sullivan, Brian	Prepare state income tax analysis comparing status quo versus delivery of units in Delaware for proposed sale of miners.	\$1,087.00	2.3	\$2,500.10
Sullivan, Brian	Draft email to L. Burgener (Core) to request sales by state for 2023 to estimate state apportionment factors.	\$1,087.00	0.2	\$217.40
Sullivan, Brian	Draft email to J. Shaw (Core) regarding calculation of Kentucky apportionment for purposes of miner sale modeling.	\$1,087.00	0.4	\$434.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/27/2023				
Sullivan, Brian	Prepare updated state income tax analysis comparing status quo versus delivery of units to Texas for proposed sale of miners.	\$1,087.00	0.7	\$760.90
01/29/2023				
Butler, Mike	Draft correspondence to L. Burgener (Core Scientific) regarding transaction documents provided and potential tax implications.	\$956.00	1.2	\$1,147.20
Gerstel, Ken	Review emails from C. Newport, B. Sullivan, R. Robinson (Deloitte) regarding Texas sales and use tax.	\$1,087.00	1.6	\$1,739.20
01/30/2023				
Butler, Mike	Review to edit slides requested by L. Burgener (Core Scientific) for bankruptcy restructuring readiness.	\$956.00	2.4	\$2,294.40
Butler, Mike	Review motion in support of bankruptcy filing for Core Scientific background.	\$956.00	1.3	\$1,242.80
Butler, Mike	Review letter of intent agreement provided by Core Scientific for sale of Texas facilities and potential tax implications.	\$956.00	1.2	\$1,147.20
Butler, Mike	Review restructuring support agreement for potential tax considerations.	\$956.00	1.4	\$1,338.40
Gerstel, Ken	Review emails from D. Sterling (Core Scientific) with transaction documents.	\$1,087.00	0.6	\$652.20
Harper, Meredith	Review data in order to identify the additional data needed to develop an information request list with the outstanding data in order to compute the state income tax consequences of emergence.	\$956.00	2.0	\$1,912.00
Kirpas, Joe	Edit Core Scientific consolidated group legal entity organizational chart per comments provided by M. Butler (Deloitte).	\$813.00	1.8	\$1,463.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/30/2023				
Kirpas, Joe	Integrate Core Scientific legal entity organizational chart in tax summary deck.	\$813.00	1.0	\$813.00
Kirpas, Joe	Prepare summary of Core Scientific's tax attributes for tax overview deck.	\$813.00	1.3	\$1,056.90
Kirpas, Joe	Prepare tax basis balance sheet for Core Scientific overview deck.	\$813.00	0.9	\$731.70
Kirpas, Joe	Prepare detailed tax attribute slides for Core Scientific overview deck.	\$813.00	1.0	\$813.00
Meyer, Amber	Research terms of the current convertible notes.	\$701.00	1.8	\$1,261.80
Meyer, Amber	Review documentation received from D. Sterling (Core Scientific) from bankruptcy tax restructuring information request list.	\$701.00	1.8	\$1,261.80
Newport, Cathy	Call with K. Saxton, J. Lo, R. Robinson (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.6	\$573.60
Pickering, Maria	Research debt trading prices for Core Scientific in Bloomberg.	\$813.00	1.0	\$813.00
Robinson, Robin	Review documents concerning the Texas sales and use tax impact of Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.2	\$191.20
Robinson, Robin	Call with K. Saxton, C. Newport, J. Lo (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.6	\$573.60
Robinson, Robin	Research the Texas sales and use tax occasional sale exemption.	\$956.00	0.7	\$669.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/30/2023				
Saxton, Kathy	Call with C. Newport, J. Lo, R. Robinson (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$1,087.00	0.6	\$652.20
Sullivan, Brian	Review motion to sell Bitmain coupons drafted by Weil.	\$1,087.00	1.2	\$1,304.40
Sullivan, Brian	Draft email to M. Harper, L. Sowlati (Deloitte) regarding state tax information request for determining potential state income tax consequences of emergence transaction.	\$1,087.00	0.7	\$760.90
01/31/2023				
Butler, Mike	Discuss with A. Koons, A. Meyer, J. Kirpas, K. Gerstel (Deloitte) to review the information request for data to prepare United States federal income tax model for Core Scientific.	\$956.00	0.8	\$764.80
Butler, Mike	Review state income and non-income tax computations regarding sale.	\$956.00	2.1	\$2,007.60
Butler, Mike	Review tax organization chart prepared for bankruptcy readiness slides.	\$956.00	0.4	\$382.40
Butler, Mike	Review updated slides for bankruptcy readiness provided by L. Burgener (Core Scientific).	\$956.00	0.9	\$860.40
Butler, Mike	Discuss with J. Kirpas (Deloitte) the review of the tax overview summary deck prepared for D. Sterling, J. Shaw, L. Burgener (Core Scientific).	\$956.00	1.1	\$1,051.60
Gerstel, Ken	Provide input on format and technical areas for discussion within the bankruptcy slide deck.	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Review emails from M. Harper (Deloitte) regarding data request list for the state income tax modeling of the tax consequences of the two sales of Texas assets.	\$1,087.00	0.4	\$434.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/31/2023				
Gerstel, Ken	Review bankruptcy tax information request in preparation for discussion with M. Butler, A. Koons, A. Meyer, J. Kirpas (Deloitte) to conduct a final walkthrough of the initial information request document to deliver to Core Scientific.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Discuss with M. Butler, A. Koons, A. Meyer, J. Kirpas (Deloitte) to review the information request for data to prepare United States federal income tax model for Core Scientific.	\$1,087.00	0.8	\$869.60
Harper, Meredith	Prepare data request list for the state income tax modeling of the tax consequences of the two sales of Texas assets.	\$956.00	2.5	\$2,390.00
Kirpas, Joe	Discuss with M. Butler, A. Koons, A. Meyer, K. Gerstel (Deloitte) to review the information request for data to prepare United States federal income tax model for Core Scientific.	\$813.00	0.8	\$650.40
Kirpas, Joe	Discuss with M. Butler (Deloitte) the review of the tax overview summary deck prepared for D. Sterling, J. Shaw, L. Burgener (Core Scientific).	\$813.00	1.1	\$894.30
Kirpas, Joe	Prepare tax overview deck for D. Sterling, J. Shaw, L. Burgener (Core Scientific).	\$813.00	2.4	\$1,951.20
Koons, Aaron	Discuss with M. Butler, A. Meyer, J. Kirpas, K. Gerstel (Deloitte) to review the information request for data to prepare United States federal income tax model for Core Scientific.	\$813.00	0.8	\$650.40
Liu, Emmy	Conduct state conformity research regarding federal statute 26 CFR § 1.1502.	\$701.00	1.0	\$701.00
Meyer, Amber	Discuss with M. Butler, A. Koons, J. Kirpas, K. Gerstel (Deloitte) to review the information request for data to prepare United States federal income tax model for Core Scientific.	\$701.00	0.8	\$560.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/31/2023				
Meyer, Amber	Organize bankruptcy tax model information request list to prepare for call with S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil).	\$701.00	3.5	\$2,453.50
Newport, Cathy	Call with K. Saxton, C. Hardie (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property and technical memorandum for sales and use tax considerations.	\$956.00	0.4	\$382.40
Newport, Cathy	Call with K. Saxton, C. Hardie (Deloitte) to discuss the Core Scientific's proposed sale of Bitmain coupons and sales and use tax considerations.	\$956.00	0.4	\$382.40
Newport, Cathy	Respond to email from M. Butler (Deloitte) regarding Core Scientific's proposed sale of Bitmain coupons and sales and use tax considerations.	\$956.00	0.1	\$95.60
Newport, Cathy	Review the Core Scientific's motion to sale Bitmain coupons.	\$956.00	0.2	\$191.20
Saxton, Kathy	Call with C. Newport, C. Hardie (Deloitte) to discuss Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property and technical memorandum for sales and use tax considerations.	\$1,087.00	0.4	\$434.80
Saxton, Kathy	Call with C. Newport, C. Hardie (Deloitte) to discuss Core Scientific's proposed sale of Bitmain coupons and sales and use tax considerations.	\$1,087.00	0.4	\$434.80
Sullivan, Brian	Research the potential transfer tax consequences regarding the sale of Bitmain coupons.	\$1,087.00	2.1	\$2,282.70
Sullivan, Brian	Review draft information request list for state income tax items.	\$1,087.00	0.6	\$652.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/01/2023				
Butler, Mike	Discuss with K. Gerstel, A. Koons, A. Meyer, J. Kirpas, J. Segoria (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$956.00	0.9	\$860.40
Butler, Mike	Review updated debtor in possession financing facility for potential tax implications.	\$956.00	1.2	\$1,147.20
Gerstel, Ken	Review bankruptcy background and filings.	\$1,087.00	1.3	\$1,413.10
Gerstel, Ken	Discuss with M. Butler, A. Koons, A. Meyer, J. Kirpas, J. Segoria (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$1,087.00	0.9	\$978.30
Kirpas, Joe	Discuss with M. Butler, A. Koons, A. Meyer, J. Segoria (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$813.00	0.9	\$731.70
Koons, Aaron	Draft information document request pertaining to bankruptcy tax model.	\$813.00	1.2	\$975.60
Koons, Aaron	Discuss with M. Butler, K. Gerstel, A. Meyer, J. Kirpas, J. Segoria (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$813.00	0.9	\$731.70
Koons, Aaron	Summarize bankruptcy proceedings and company transactional history.	\$813.00	2.0	\$1,626.00
Liu, Emmy	Research statute 26 CFR § 1.1502 conformity for North Dakota.	\$701.00	1.8	\$1,261.80
Liu, Emmy	Research statute 26 CFR § 1.1502 conformity for Oklahoma.	\$701.00	1.7	\$1,191.70



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/01/2023				
Meyer, Amber	Prepare bankruptcy tax model information request.	\$701.00	2.8	\$1,962.80
Meyer, Amber	Continue to prepare bankruptcy tax model information request.	\$701.00	1.2	\$841.20
Meyer, Amber	Discuss with M. Butler, K. Gerstel, A. Koons, J. Kirpas, J. Segoria (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$701.00	0.9	\$630.90
Newport, Cathy	Call with C. Hardie (Deloitte) to discuss questions regarding the Texas sales and use tax analysis of Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.3	\$286.80
Segoria, Joe	Discuss with M. Butler, K. Gerstel, A. Meyer, A. Koons, J. Kirpas (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$1,087.00	0.9	\$978.30
Segoria, Joe	Prepare for discussion with M. Butler, K. Gerstel, A. Meyer, A. Koons, J. Kirpas (Deloitte), S. Goldring, A. Sternberg, C. Kogel, J. Shaw (Weil) to review status of the Core Scientific bankruptcy proceedings and term sheet for tax restructuring purposes.	\$1,087.00	0.1	\$108.70
02/02/2023				
Harper, Meredith	Review available state data (supporting data for state income tax computations) for the state income tax computations on potential emergence structures.	\$956.00	1.5	\$1,434.00
Kirpas, Joe	Update tax overview deck for L. Burgener, J. Shaw (Core Scientific) per information provided by from S. Goldring (Weil).	\$813.00	3.5	\$2,845.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/02/2023				
Koons, Aaron	Summarize Company tax restructuring history.	\$813.00	0.5	\$406.50
Koons, Aaron	Summarize bankruptcy proceedings from tax perspective.	\$813.00	0.6	\$487.80
Meyer, Amber	Prepare workstream tracker for tax restructuring purposes.	\$701.00	3.0	\$2,103.00
Meyer, Amber	Pull terms from the executed restructuring support agreement that may aid in tax restructuring deck.	\$701.00	3.4	\$2,383.40
Newport, Cathy	Review draft of facts for the Texas sales and use tax memorandum regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.1	\$95.60
Newport, Cathy	Discuss with C. Hardie (Deloitte) review comments of draft of facts for the Texas sales and use tax memorandum regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.1	\$95.60
Robinson, Robin	Research Texas comptroller of public accounts sales tax automated research system for guidance on asset transfers based on a perfected security interest in the assets.	\$956.00	1.5	\$1,434.00
02/03/2023				
Butler, Mike	Call with K. Gerstel (Deloitte), J. Shaw (Core Scientific) to discuss outstanding information requests and next steps regarding ongoing tax work.	\$956.00	0.5	\$478.00
Gerstel, Ken	Call with M. Butler (Deloitte), J. Shaw (Core Scientific) to discuss outstanding information requests and next steps regarding ongoing tax work.	\$1,087.00	0.5	\$543.50
Koons, Aaron	Summarize bankruptcy proceedings.	\$813.00	0.4	\$325.20
Koons, Aaron	Summarize company tax restructuring history.	\$813.00	0.5	\$406.50
Meyer, Amber	Research terms of third party debt for tax restructuring analysis.	\$701.00	2.8	\$1,962.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/03/2023				
Robinson, Robin	Call with J. Lo (Deloitte) to discuss memo requested by Core Scientific to address Texas sales and use tax questions regarding Core Scientific returning property to certain lenders for claims secured by such property.	\$956.00	0.6	\$573.60
02/06/2023				
Butler, Mike	Review August convertible note agreements for potential implications with respect to the restructuring.	\$956.00	1.2	\$1,147.20
Butler, Mike	Review purchase accounting workpapers regarding Core Scientific's historical transactions for potential tax implications with respect to the restructuring.	\$956.00	1.2	\$1,147.20
Butler, Mike	Review Internal Revenue Code section 382 (net operating loss carryforward rules) analysis including computations of Internal Revenue Code section 382 (net operating loss carryforward rules) limitations with respect to multiple ownership changes in Core Sc	\$956.00	2.1	\$2,007.60
Butler, Mike	Review tax provision information provided by L. Burgener (Core Scientific) for tax profile and to begin building tax basis balance sheets.	\$956.00	2.1	\$2,007.60
Koons, Aaron	Continue to review information document request related to the bankruptcy restructuring.	\$813.00	1.5	\$1,219.50
Koons, Aaron	Continue to review information document request related to the bankruptcy restructuring.	\$813.00	3.2	\$2,601.60
Koons, Aaron	Review information document request related to the bankruptcy restructuring.	\$813.00	3.1	\$2,520.30
Liu, Emmy	Create a net operating loss (NOL) schedule by entity, including Core Scientific Incorporation, Radar, Blockcap and Core Scientific Operating Company.	\$701.00	1.5	\$1,051.50
Liu, Emmy	Check Colorado state income/franchise tax filings.	\$701.00	0.2	\$140.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/06/2023				
Liu, Emmy	Research North Dakota's statute 26 CFR § 1.1502-28 conformity.	\$701.00	1.3	\$911.30
McDermott, Jack	Prepare tax basis balance sheet as of 12.31.22.	\$701.00	2.0	\$1,402.00
Meyer, Amber	Continue to summarize convertible note terms for tax restructuring purposes.	\$701.00	1.1	\$771.10
Meyer, Amber	Summarize convertible note terms for tax restructuring purposes.	\$701.00	2.9	\$2,032.90
02/07/2023				
Butler, Mike	Call with K. Gerstel, A. Koons, A. Meyer, J. Kirpas (Deloitte) to review documents received from Core Scientific for tax restructuring purposes in anticipation of the weekly discussion with Weil.	\$956.00	1.0	\$956.00
Butler, Mike	Update tax basis balance sheets for tax analysis.	\$956.00	3.7	\$3,537.20
Butler, Mike	Review intercompany information contained in Core Scientific's trial balances for potential tax implications.	\$956.00	1.2	\$1,147.20
Gerstel, Ken	Call with M. Butler, A. Koons, A. Meyer, J. Kirpas (Deloitte) to review documents received from Core Scientific for tax restructuring purposes in anticipation of the weekly discussion with Weil.	\$1,087.00	1.0	\$1,087.00
Harper, Meredith	Review the state income tax provision files for data inputs on the state cash tax model - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas.	\$956.00	1.0	\$956.00
Kirpas, Joe	Call with M. Butler, K. Gerstel, A. Koons, A. Meyer (Deloitte) to review documents received from Core Scientific for tax restructuring purposes in anticipation of the weekly discussion with Weil.	\$813.00	1.0	\$813.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/07/2023				
Koons, Aaron	Call with M. Butler, K. Gerstel, A. Meyer, J. Kirpas (Deloitte) to review documents received from Core Scientific for tax restructuring purposes in anticipation of the weekly discussion with Weil.	\$813.00	1.0	\$813.00
McDermott, Jack	Review tax basis balance sheet as of 12.31.22 by M. Butler (Deloitte).	\$701.00	2.6	\$1,822.60
McDermott, Jack	Prepare tax basis balance sheet as of 12.31.22.	\$701.00	2.5	\$1,752.50
Meyer, Amber	Call with M. Butler, K. Gerstel, A. Koons, J. Kirpas (Deloitte) to review documents received from Core Scientific for tax restructuring purposes in anticipation of the weekly discussion with Weil.	\$701.00	1.0	\$701.00
Meyer, Amber	Update bankruptcy tax information request.	\$701.00	2.3	\$1,612.30
Meyer, Amber	Update tax restructuring deck for tax information received from D. Sterling (Core Scientific).	\$701.00	2.7	\$1,892.70
Newport, Cathy	Call with J. Lo, R. Robinson, K. Saxton, C. Hardie (Deloitte) to discuss draft of Texas sales and use tax memorandum regarding occasional sales as defined by Texas regulations.	\$956.00	0.5	\$478.00
Robinson, Robin	Call with C. Newport, J. Lo, K. Saxton, C. Hardie (Deloitte) to discuss draft of Texas sales and use tax memorandum regarding occasional sales as defined by Texas regulations.	\$956.00	0.5	\$478.00
Saxton, Kathy	Call with C. Newport, J. Lo, R. Robinson, C. Hardie (Deloitte) to discuss draft of Texas sales and use tax memorandum regarding occasional sales as defined by Texas regulations.	\$1,087.00	0.5	\$543.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/08/2023				
Butler, Mike	Discuss with K. Gerstel, A. Meyer (partial), A. Koons (partial) (Deloitte), A. Crabtree, D. Sterling, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil) to assess timeline debtor in possession order and the restructuring support.	\$956.00	0.8	\$764.80
Gerstel, Ken	Discuss with M. Butler (partial), A. Meyer (partial), A. Koons (partial) (Deloitte), A. Crabtree, D. Sterling, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil) to assess timeline of debtor in possession order and the restructuring support.	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Review client transaction summaries.	\$1,087.00	1.4	\$1,521.80
Koons, Aaron	Discuss with M. Butler (partial), K. Gerstel, A. Meyer (partial) (Deloitte), A. Crabtree, D. Sterling, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil) to assess timeline of debtor in possession order and the restructuring support.	\$813.00	0.8	\$650.40
Koons, Aaron	Review third party Internal Revenue Code section 382 (net operating loss carryforward rules) model 5% shareholder treatment.	\$813.00	2.3	\$1,869.90
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model.	\$813.00	1.7	\$1,382.10
Liu, Emmy	Update the state tax attribute reduction model.	\$701.00	2.6	\$1,822.60
Liu, Emmy	Send the state tax attribute reduction model draft to L. Sowlati (Deloitte) for review.	\$701.00	0.4	\$280.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/08/2023				
Meyer, Amber	Discuss with M. Butler (partial), K. Gerstel, A. Koons (partial) (Deloitte), A. Crabtree, D. Sterling, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil) to assess timeline of debtor in possession order and the restructuring support.	\$701.00	0.8	\$560.80
Meyer, Amber	Draft convertible note summaries for tax restructuring purposes.	\$701.00	2.4	\$1,682.40
Meyer, Amber	Continue to draft convertible note summaries for tax restructuring purposes.	\$701.00	1.6	\$1,121.60
02/09/2023				
Butler, Mike	Call with K. Gerstel, A. Meyer, A. Koons (Deloitte) to review the updated tax basis balance sheet for tax restructuring purposes.	\$956.00	1.2	\$1,147.20
Gerstel, Ken	Call with M. Butler, A. Meyer, A. Koons (Deloitte) to review the updated tax basis balance sheet for tax restructuring purposes.	\$1,087.00	1.2	\$1,304.40
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Call with M. Butler, K. Gerstel, A. Meyer (Deloitte) to review the updated tax basis balance sheet for tax restructuring purposes.	\$813.00	1.2	\$975.60
Koons, Aaron	Prepare Internal Revenue Code section 382 (limitation on net operating loss carryforwards) roll forward model.	\$813.00	2.0	\$1,626.00
Meyer, Amber	Call with M. Butler, K. Gerstel, A. Koons (Deloitte) to review the updated tax basis balance sheet for tax restructuring purposes.	\$701.00	1.2	\$841.20
Meyer, Amber	Research in furtherance of updating the tax restructuring information request to be sent on February 10, 2023.	\$701.00	2.7	\$1,892.70

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/09/2023				
Meyer, Amber	Continue to research in furtherance of updating the tax restructuring information request to be sent on February 10, 2023.	\$701.00	1.3	\$911.30
Meyer, Amber	Prepare tax restructuring deck.	\$701.00	2.0	\$1,402.00
Sowlati, Lili	Draft email to E. Liu (Deloitte) to discuss next steps for state cancellation of debt income (CODI) analysis.	\$813.00	0.8	\$650.40
02/10/2023				
Butler, Mike	Discuss with K. Gerstel, A. Meyer, A. Koons (Deloitte), J. Shaw (Core Scientific) to review information request list regarding ongoing tax work that was sent to Core Scientific on January 31, 2023.	\$956.00	0.7	\$669.20
Butler, Mike	Review updated information request list regarding ongoing tax work.	\$956.00	0.2	\$191.20
Gerstel, Ken	Discuss with M. Butler, A. Meyer, A. Koons (Deloitte), J. Shaw (Core Scientific) to review information request list regarding ongoing tax work that was sent to Core Scientific on January 31, 2023.	\$1,087.00	0.7	\$760.90
Koons, Aaron	Discuss with M. Butler, K. Gerstel, A. Meyer (Deloitte), J. Shaw (Core Scientific) to review information request list regarding ongoing tax work that was sent to Core Scientific on January 31, 2023.	\$813.00	0.7	\$569.10
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$813.00	1.3	\$1,056.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$813.00	1.1	\$894.30
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$813.00	2.5	\$2,032.50



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/10/2023				
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$813.00	2.4	\$1,951.20
Meyer, Amber	Discuss with M. Butler, K. Gerstel, A. Koons (Deloitte), J. Shaw (Core Scientific) to review information request list regarding ongoing tax work that was sent to Core Scientific on January 31, 2023.	\$701.00	0.7	\$490.70
Meyer, Amber	Research in furtherance of updating the tax restructuring information request to be sent on February 10, 2023.	\$701.00	2.8	\$1,962.80
Meyer, Amber	Continue to research in furtherance of updating the tax restructuring information request to be sent on February 10, 2023.	\$701.00	1.2	\$841.20
Meyer, Amber	Update the information request to the Company for tax purposes.	\$701.00	3.2	\$2,243.20
Sowlati, Lili	Correspond regarding state cancellation of debt income (CODI) analysis.	\$813.00	0.2	\$162.60
02/11/2023				
Butler, Mike	Update information request list regarding ongoing tax analysis.	\$956.00	0.9	\$860.40
02/13/2023				
Butler, Mike	Call with J. Kirpas (Deloitte) to discuss status of noteholder summary document and tax overview deck.	\$956.00	0.6	\$573.60
Forrest, Jonathan	Discuss with A. Meyer, V. Penico, K. Gerstel, A. Koons, M. Butler, J. Kirpas (Deloitte) to discuss the potential tax consequences related to the current restructuring plan.	\$1,087.00	0.6	\$652.20
Gerstel, Ken	Discuss with J. Forrest, A. Meyer, V. Penico, A. Koons, M. Butler, J. Kirpas (Deloitte) to discuss the potential tax consequences related to the current restructuring plan.	\$1,087.00	0.6	\$652.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/13/2023				
Gerstel, Ken	Review convertible note summary for tax restructuring purposes prepared by A. Meyer (Deloitte).	\$1,087.00	0.3	\$326.10
Gerstel, Ken	Review Internal Revenue Code section 382 (l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case) maintenance.	\$1,087.00	1.2	\$1,304.40
Kirpas, Joe	Call with M. Butler (Deloitte) to discuss status of noteholder summary document and tax overview deck.	\$813.00	0.6	\$487.80
Kirpas, Joe	Revise presentation of Core Scientific legal entity organizational structure.	\$813.00	1.3	\$1,056.90
Kirpas, Joe	Prepare Core Scientific consolidated tax basis balance sheet and build out tables to show entity-level net operating losses and entity-level capital loss carryforwards generated by entity, per year.	\$813.00	2.2	\$1,788.60
Kirpas, Joe	Prepare written discussion regarding the tax implications of Internal Revenue Code section 382(l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case).	\$813.00	1.9	\$1,544.70
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	1.3	\$1,056.90
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	3.1	\$2,520.30
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	2.5	\$2,032.50
Koons, Aaron	Discuss with J. Forrest, V. Penico, K. Gerstel, A. Meyer, M. Butler, J. Kirpas (Deloitte) to discuss the potential tax consequences related to the current restructuring plan.	\$813.00	0.6	\$487.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/13/2023				
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	1.1	\$894.30
Meyer, Amber	Discuss with J. Forrest, V. Penico, K. Gerstel, A. Koons, M. Butler, J. Kirpas (Deloitte) to discuss the potential tax consequences related to the current restructuring plan.	\$701.00	0.6	\$420.60
Meyer, Amber	Prepare convertible note summary for tax restructuring purposes ahead of weekly call with Weil.	\$701.00	3.3	\$2,313.30
Penico, Victor	Discuss with J. Forrest, K. Gerstel, A. Koons, M. Butler, J. Kirpas (Deloitte) to discuss the potential tax consequences related to the current restructuring plan.	\$1,087.00	0.6	\$652.20
02/14/2023				
Gerstel, Ken	Review simplified overview deck to be shared for weekly call with S. Golding, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), D. Sterling (Core Scientific).	\$1,087.00	2.8	\$3,043.60
Gerstel, Ken	Continue to review simplified overview deck to be shared for weekly call with S. Golding, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), D. Sterling (Core Scientific).	\$1,087.00	1.3	\$1,413.10
Gerstel, Ken	Review convertible note schedule prepared by A. Meyer (Deloitte).	\$1,087.00	0.5	\$543.50
Kirpas, Joe	Review convertible note documentation provided by J. Shaw (Core Scientific).	\$813.00	1.9	\$1,544.70
Kirpas, Joe	Update simplified tax overview deck to be shared for weekly tax restructuring call with A. Sternberg, G. Magill, S. Goldring (Weil) and tax associates of Weil per K. Gerstel (Deloitte) comments.	\$813.00	3.0	\$2,439.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/14/2023				
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	2.2	\$1,788.60
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Prepare Internal Revenue Code section 382 ownership roll forward (net operating loss carryforward rules).	\$813.00	0.9	\$731.70
Koons, Aaron	Prepare Internal Revenue Code section 382 ownership roll forward (net operating loss carryforward rules).	\$813.00	1.6	\$1,300.80
Meyer, Amber	Prepare excel summary of convertible noteholders from beginning through the restructuring support agreement (RSA) period.	\$701.00	2.2	\$1,542.20
Meyer, Amber	Continue to prepare excel summary of convertible noteholders from beginning through the restructuring support agreement (RSA) period.	\$701.00	1.8	\$1,261.80
Meyer, Amber	Edit the tax restructuring deck.	\$701.00	2.4	\$1,682.40
Meyer, Amber	Prepare the convertible note summary.	\$701.00	1.6	\$1,121.60
02/15/2023				
Butler, Mike	Discuss with J. Kirpas, K. Gerstel (partial), A. Koons, A. Meyer (Deloitte), S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), J. Shaw (Core Scientific) to review tax restructuring model deck.	\$956.00	0.5	\$478.00
Butler, Mike	Review tax profile slides in preparation for call with Core Scientific.	\$956.00	0.4	\$382.40
Gerstel, Ken	Review current federal income tax restructuring model deck.	\$1,087.00	1.4	\$1,521.80
Gerstel, Ken	Update current federal income tax restructuring model deck.	\$1,087.00	1.0	\$1,087.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/15/2023				
Gerstel, Ken	Discuss with J. Kirpas, M. Butler (partial), A. Koons, A. Meyer (Deloitte), S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), J. Shaw (Core Scientific) to review tax restructuring model deck.	\$1,087.00	0.5	\$543.50
Kirpas, Joe	Call with J. McDermott (Deloitte) to discuss buildout and framework of the United States federal income tax bankruptcy restructuring model.	\$813.00	0.5	\$406.50
Kirpas, Joe	Discuss with K. Gerstel (partial), M. Butler (partial), A. Koons, A. Meyer (Deloitte), S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), J. Shaw (Core Scientific) to review tax restructuring model deck.	\$813.00	0.6	\$487.80
Kirpas, Joe	Review April convertible note summary, including cross-refencing the note holders included on the April convertible note purchase agreement to the note holders included on the restructuring term agreement.	\$813.00	1.8	\$1,463.40
Kirpas, Joe	Review August convertible note summary, including cross-refencing the note holders included on the August convertible note purchase agreement to the note holders included on the restructuring term agreement.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Discuss with J. Kirpas (partial), K. Gerstel, M. Butler (partial), A. Meyer (Deloitte), S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), J. Shaw (Core Scientific) to review tax restructuring model deck.	\$813.00	0.6	\$487.80
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward for the period of time between 7/31/2021 and 11/10/2021.	\$813.00	2.8	\$2,276.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/15/2023				
Koons, Aaron	Prepare Internal Revenue Code section 382 ownership roll forward for the period of time between 11/10/2021 and 1/19/2022 (IPO Date).	\$813.00	2.5	\$2,032.50
Koons, Aaron	Prepare Internal Revenue Code section 382 ownership roll forward for the period of time between 1/19/2022 (IPO Date) and 9/30/2022.	\$813.00	2.1	\$1,707.30
McDermott, Jack	Call with J. Kirpas (Deloitte) to discuss buildout and framework of the United States federal income tax bankruptcy restructuring model.	\$701.00	0.5	\$350.50
Meyer, Amber	Discuss with J. Kirpas, K. Gerstel (partial), M. Butler (partial), A. Koons (Deloitte), S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil), J. Shaw (Core Scientific) to review tax restructuring model deck.	\$701.00	0.6	\$420.60
Meyer, Amber	Update tax restructuring deck ahead of weekly call with S. Golding, D. Sterling, M. Fink, C. Kogel, A. Sternberg, J. Graybill (Weil).	\$701.00	3.5	\$2,453.50
02/16/2023				
Butler, Mike	Email J. McDermott, J. Kirpas (Deloitte) regarding go forward tax modeling work.	\$956.00	0.5	\$478.00
Gerstel, Ken	Review emails from M. Butler, J. Kirpas, A. Meyer (Deloitte) regarding convertible note tracking and summary documentation.	\$1,087.00	0.7	\$760.90
Kirpas, Joe	Review Core Scientific's de-special purpose acquisition company (SPAC) documentation to understand history of convertible notes.	\$813.00	1.1	\$894.30
Kirpas, Joe	Revise the presentation and comparison of April convertible note holders included on initial purchase agreement versus holders included on restructure term agreement.	\$813.00	1.2	\$975.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/16/2023				
Kirpas, Joe	Revise the presentation and comparison of August convertible note holders included on initial purchase agreement versus holders included on restructure term agreement.	\$813.00	2.9	\$2,357.70
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward for the period of time between 9/30/2022 and 12/22/2022.	\$813.00	2.7	\$2,195.10
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward model to depict a scenario accounting for nonstock as stock versus debt.	\$813.00	0.8	\$650.40
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward model to consider convertible notes under applicable section 382 guidance.	\$813.00	2.5	\$2,032.50
Meyer, Amber	Implement edits from convertible noteholder summary document from J. Kirpas (Deloitte).	\$701.00	1.6	\$1,121.60
Meyer, Amber	Research potential Internal Revenue Code section 382 (net operating loss carryforward rules) on the tax restructuring plan.	\$701.00	2.8	\$1,962.80
Meyer, Amber	Continue to research potential Internal Revenue Code section 382 (net operating loss carryforward rules) on the tax restructuring plan.	\$701.00	1.2	\$841.20
02/17/2023				
Butler, Mike	Discuss with A. Meyer, J. Kirpas, K. Gerstel, A. Koons (Deloitte), J. Shaw (Core Scientific) regarding open items in the Core Scientific tax basis balance sheet for tax restructuring purposes.	\$956.00	0.4	\$382.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/17/2023				
Butler, Mike	Discuss with S. Wegener, J. Kirpas, A. Koons, A. Meyer (Deloitte) Core Scientific's historical mergers and acquisitions activity (the de-SPAC (special purpose acquisition company)) transaction for tax restructuring.	\$956.00	0.6	\$573.60
Butler, Mike	Review roll forward of Internal Revenue Code section 382 (net operating loss carryforwards) ownership shift analysis.	\$956.00	0.6	\$573.60
Gerstel, Ken	Discuss with M. Butler, A. Meyer, J. Kirpas, A. Koons (Deloitte), J. Shaw (Core Scientific) regarding open items in the Core Scientific tax basis balance sheet for tax restructuring purposes.	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Research Internal Revenue Code section 1.382-9, special rules under section 382 for corporations under the jurisdiction of a court in a title 11 or similar case.	\$1,087.00	1.6	\$1,739.20
Gerstel, Ken	Review convertible notes document.	\$1,087.00	1.0	\$1,087.00
Harper, Meredith	Check status of the state income tax - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas - calculations related to the cancellation of debt transaction.	\$956.00	1.0	\$956.00
Kirpas, Joe	Discuss with S. Wegener, A. Koons, A. Meyer, M. Butler (Deloitte) Core Scientific's historical mergers and acquisitions activity (the de-SPAC (special purpose acquisition company)) transaction for tax restructuring.	\$813.00	0.6	\$487.80
Kirpas, Joe	Buildout entity by entity attribute reduction mechanics in the United States federal income tax model.	\$813.00	3.1	\$2,520.30
Kirpas, Joe	Link cells in United States federal income tax model to assess tax calculations across various sheets.	\$813.00	2.4	\$1,951.20



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/17/2023				
Kirpas, Joe	Call with M. Butler (Deloitte) to discuss convertible note documentation provided to date.	\$813.00	0.5	\$406.50
Kirpas, Joe	Discuss with M. Butler, A. Meyer, K. Gerstel, A. Koons (Deloitte), J. Shaw (Core Scientific) regarding open items in the Core Scientific tax basis balance sheet for tax restructuring purposes.	\$813.00	0.4	\$325.20
Koons, Aaron	Review Internal Revenue Code section 382(l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case) debt for debt exchange.	\$813.00	1.5	\$1,219.50
Koons, Aaron	Discuss with M. Butler, A. Meyer, J. Kirpas, K. Gerstel (Deloitte), J. Shaw (Core Scientific) to walkthrough open items in the Core Scientific tax basis balance sheet for tax restructuring purposes.	\$813.00	0.4	\$325.20
Koons, Aaron	Discuss with S. Wegener, J. Kirpas, A. Meyer, M. Butler (Deloitte) Core Scientific's historical mergers and acquisitions activity (the de-SPAC (special purpose acquisition company)) transaction for tax restructuring.	\$813.00	0.6	\$487.80
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) roll forward.	\$813.00	1.5	\$1,219.50
Meyer, Amber	Discuss with S. Wegener, J. Kirpas, A. Koons, M. Butler (Deloitte) Core Scientific's historical mergers and acquisitions activity (the de-SPAC (special purpose acquisition company)) transaction for tax restructuring.	\$701.00	0.6	\$420.60
Meyer, Amber	Discuss with M. Butler, A. Koons, J. Kirpas, K. Gerstel (Deloitte), and J. Shaw (Core Scientific) to walkthrough open items in the current tax basis balance sheet for tax restructuring purposes.	\$701.00	0.4	\$280.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/17/2023				
Meyer, Amber	Assess whether Internal Revenue Code section 382(l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case) may apply to the tax restructuring plan.	\$701.00	3.2	\$2,243.20
Meyer, Amber	Continue to assess whether Internal Revenue Code section 382(l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case) may apply to the tax restructuring plan.	\$701.00	0.8	\$560.80
Sowlati, Lili	Correspond with M. Harper (Deloitte) regarding status of state cancellation of debt income (CODI) model, open items and next steps.	\$813.00	0.7	\$569.10
Wegener, Steve	Discuss with J. Kirpas, A. Koons, A. Meyer, M. Butler (Deloitte) Core Scientific's historical mergers and acquisitions activity (the de-SPAC (special purpose acquisition company)) transaction for tax restructuring.	\$1,087.00	0.6	\$652.20
02/20/2023				
Hardie, Chadd	Compile analysis related to Texas sales and use tax memo.	\$701.00	1.2	\$841.20
Koons, Aaron	Prepare bankruptcy Internal Revenue Code section 382 (net operating loss carryforward rules).	\$813.00	2.0	\$1,626.00
Liu, Emmy	Address M. Harper (Deloitte) comments for the state attribute reduction model and update cash tax tabs for potential state cash tax leakage.	\$701.00	2.4	\$1,682.40
Liu, Emmy	Update tax attribute reduction tabs by standalone entities.	\$701.00	3.1	\$2,173.10
Liu, Emmy	Layer state models with fixed assets details.	\$701.00	2.0	\$1,402.00
Meyer, Amber	Update tax restructuring deck for current docket items.	\$701.00	1.1	\$771.10
Meyer, Amber	Continue to update tax restructuring deck for current docket items.	\$701.00	2.9	\$2,032.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/20/2023				
Robinson, Robin	Review memo prepared by C. Hardie (Deloitte) to address Texas sales and use tax issues related to asset transfers in Texas.	\$956.00	0.2	\$191.20
Robinson, Robin	Provide feedback on memo prepared by C. Hardie (Deloitte) to address Texas sales and use tax issues related to asset transfers in Texas.	\$956.00	0.1	\$95.60
02/21/2023				
Butler, Mike	Call with J. Kirpas, J. McDermott (Deloitte) to discuss updates to Core Scientific's tax basis balance sheet and tax model.	\$956.00	0.4	\$382.40
Butler, Mike	Discuss with J. Kirpas, K. Gerstel, A. Koons (Deloitte) the status of tax summary overview deck and United States federal income tax model ahead of weekly external call with Weil.	\$956.00	0.6	\$573.60
Butler, Mike	Discuss with A. Meyer, J. Kirpas, A. Koons (Deloitte) updates to the Core Scientific's tax basis balance sheet for tax restructuring purposes.	\$956.00	0.4	\$382.40
Gerstel, Ken	Discuss with M. Butler, J. Kirpas, A. Koons (Deloitte) the status of tax summary overview deck and United States federal income tax model ahead of weekly external call with Weil.	\$1,087.00	0.6	\$652.20
Gerstel, Ken	Perform capital loss research on cryptocurrency.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Review updates to tax basis balance sheet.	\$1,087.00	1.0	\$1,087.00
Kirpas, Joe	Discuss with M. Butler, K. Gerstel, A. Koons (Deloitte) the status of tax summary overview deck and United States federal income tax model ahead of weekly external call with Weil.	\$813.00	0.6	\$487.80
Kirpas, Joe	Discuss with A. Meyer, M. Butler, A. Koons (Deloitte) updates to the Core Scientific's tax basis balance sheet for tax restructuring purposes.	\$813.00	0.4	\$325.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/21/2023				
Kirpas, Joe	Compare existing tax provision to new tax provision to understand what updates/edits had been completed by J. Shaw (Core Scientific).	\$813.00	2.0	\$1,626.00
Kirpas, Joe	Call with M. Butler and J. McDermott (Deloitte) to discuss updates to Core Scientific's tax basis balance sheet and tax model.	\$813.00	0.4	\$325.20
Kirpas, Joe	Update excel formulas in United States federal income tax model to assess updates to the United States federal income tax provision provided by J. Shaw (Core Scientific) are reflected on the entity level tax basis balance sheets.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Discuss with M. Butler, J. Kirpas, A. Meyer (Deloitte) updates to the Core Scientific's tax basis balance sheet for tax restructuring purposes.	\$813.00	0.4	\$325.20
Koons, Aaron	Discuss with J. Kirpas, K. Gerstel, M. Butler (Deloitte) the status of tax summary overview deck and United States federal income tax model ahead of weekly external call with Weil.	\$813.00	0.6	\$487.80
Koons, Aaron	Prepare bankruptcy Internal Revenue Code section 382 (net operating loss carryforward rules).	\$813.00	2.0	\$1,626.00
Liu, Emmy	Continue to clear comments from M. Harper (Deloitte) regarding the state attribute reduction model.	\$701.00	2.0	\$1,402.00
McDermott, Jack	Call with M. Butler, J. Kirpas (Deloitte) to discuss updates to Core Scientific's tax basis balance sheet and tax model.	\$701.00	0.4	\$280.40
Meyer, Amber	Discuss with J. Kirpas, M. Butler, A. Koons (Deloitte) updates to the Core Scientific's tax basis balance sheet for tax restructuring purposes.	\$701.00	0.4	\$280.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/22/2023				
Butler, Mike	Discuss with A. Meyer, J. Kirpas, K. Gerstel, A. Koons (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil) Core Scientific's financial projections.	\$956.00	0.8	\$764.80
Butler, Mike	Review historical transaction documents for potential implications with respect to Core Scientific's tax profile.	\$956.00	1.4	\$1,338.40
Butler, Mike	Review tax presentation slides to prepare for call with Core Scientific and Weil.	\$956.00	0.7	\$669.20
Gerstel, Ken	Discuss with M. Butler, A. Meyer, J. Kirpas, A. Koons (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil) Core Scientific's financial projections.	\$1,087.00	0.8	\$869.60
Gerstel, Ken	Review the business plan in preparation for call with A. Meyer, M. Butler, A. Koons, J. Kirpas (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil).	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Review debt memo documentation.	\$1,087.00	1.2	\$1,304.40
Kirpas, Joe	Discuss with M. Butler, A. Meyer, K. Gerstel, A. Koons (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil) Core Scientific's financial projections.	\$813.00	0.8	\$650.40
Kirpas, Joe	Discuss with J. White (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$813.00	0.4	\$325.20
Kirpas, Joe	Update tax basis balance sheet per comments provided by M. Butler (Deloitte).	\$813.00	2.7	\$2,195.10

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/22/2023				
Koons, Aaron	Discuss with M. Butler, A. Meyer, J. Kirpas, K. Gerstel (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil) Core Scientific's financial projections.	\$813.00	0.8	\$650.40
Koons, Aaron	Research Core Scientific's historical tax restructurings.	\$813.00	2.2	\$1,788.60
Meyer, Amber	Discuss with M. Butler, J. Kirpas, K. Gerstel, A. Koons (Deloitte), D. Sterling (Core Scientific), M. Fink, S. Goldring, C. Kogel, A. Sternberg, J. Graybill (Weil) Core Scientific's financial projections.	\$701.00	0.8	\$560.80
White, Justin	Discuss with J. Kirpas (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$701.00	0.4	\$280.40
02/23/2023				
Butler, Mike	Discuss with J. Kirpas (Deloitte) the bankruptcy United States federal income tax model.	\$956.00	1.3	\$1,242.80
Butler, Mike	Discuss with A. Meyer, K. Gerstel, A. Koons, J. Kirpas (Deloitte) Core Scientific's tax basis balance sheet.	\$956.00	0.8	\$764.80
Butler, Mike	Review tax memorandums prepared by third party for tax considerations with respect to the Core Scientific's issuance of convertible notes.	\$956.00	1.9	\$1,816.40
Gerstel, Ken	Discuss with M. Butler, A. Meyer, A. Koons, J. Kirpas (Deloitte) Core Scientific's tax basis balance sheet.	\$1,087.00	0.8	\$869.60
Kirpas, Joe	Revise the presentation of the entity-level tax basis balance sheets of Core Scientific to be included in deck presented to S. Goldring (Weil).	\$813.00	2.5	\$2,032.50
Kirpas, Joe	Discuss with M. Butler, A. Meyer, K. Gerstel, A. Koons (Deloitte) Core Scientific's tax basis balance sheet.	\$813.00	0.8	\$650.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/23/2023				
Kirpas, Joe	Discuss with M. Butler (Deloitte) the bankruptcy United States federal income tax model.	\$813.00	1.3	\$1,056.90
Koons, Aaron	Discuss with M. Butler, A. Meyer, K. Gerstel, J. Kirpas (Deloitte) Core Scientific's tax basis balance sheet.	\$813.00	0.8	\$650.40
Koons, Aaron	Prepare bankruptcy Internal Revenue Code section 382 (net operating loss carryforward rules) tax model.	\$813.00	2.2	\$1,788.60
Meyer, Amber	Discuss with M. Butler, K. Gerstel, A. Koons, J. Kirpas (Deloitte) Core Scientific's tax basis balance sheet.	\$701.00	0.8	\$560.80
White, Justin	Update rollout of depreciable tax basis for United States federal income tax model.	\$701.00	2.6	\$1,822.60
02/24/2023				
Bridenstine, Travis	Discuss with A. Meyer, K. Gerstel, M. Butler, A. Koons (Deloitte) Internal Revenue Code section 382 (net operating loss carryforward rules) matters and application to the current tax restructuring plan.	\$1,087.00	0.5	\$543.50
Bridenstine, Travis	Review historic third party Internal Revenue Code section 382 (net operating loss carryforwards) ownership change model.	\$1,087.00	2.1	\$2,282.70
Butler, Mike	Discuss with J. Kirpas (Deloitte) the United States federal income tax model.	\$956.00	3.1	\$2,963.60
Butler, Mike	Discuss with T. Bridenstine, A. Meyer, K. Gerstel, A. Koons (Deloitte) Internal Revenue Code section 382 (net operating loss carryforward rules) matters and application to the current tax restructuring plan.	\$956.00	0.5	\$478.00
Gerstel, Ken	Discuss with T. Bridenstine, A. Meyer, M. Butler, A. Koons (Deloitte) Internal Revenue Code section 382 (net operating loss carryforward rules) matters and application to the current tax restructuring plan.	\$1,087.00	0.5	\$543.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

*Tax Advisory Services*

02/24/2023

Kirpas, Joe	Discuss with M. Butler (Deloitte) the United States federal income tax model.	\$813.00	3.1	\$2,520.30
Kirpas, Joe	Prepare net unrealized built-in gain calculation for Internal Revenue Code section 382(l)(6) (net operating loss carryforwards, taxable transaction scenarios).	\$813.00	2.1	\$1,707.30
Koons, Aaron	Discuss with K. Gerstel, A. Meyer, T. Bridenstine, M. Butler (Deloitte) Internal Revenue (Internal Revenue Code) section 382 (net operating loss carryforward rules) matters and application to the current tax restructuring plan.	\$813.00	0.5	\$406.50
Koons, Aaron	Prepare Internal Revenue Code section 382 (limitation on net operating loss carryforwards) bankruptcy restructuring.	\$813.00	1.0	\$813.00
Meyer, Amber	Discuss with T. Bridenstine, K. Gerstel, M. Butler, A. Koons (Deloitte) Internal Revenue Code section 382 (net operating loss carryforward rules) matters and application to the current tax restructuring plan.	\$701.00	0.5	\$350.50
White, Justin	Update rollout of depreciable tax basis for United States federal income tax model.	\$701.00	3.8	\$2,663.80

02/27/2023

Bridenstine, Travis	Discuss with M. Butler, J. Forrest, K. Gerstel, J. Kirpas, V. Penico, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$1,087.00	0.5	\$543.50
Butler, Mike	Discuss with T. Bridenstine, J. Forrest, K. Gerstel, J. Kirpas, V. Penico, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$956.00	0.5	\$478.00



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/27/2023				
Butler, Mike	Discuss with J. Kirpas (Deloitte) Core Scientific's tax basis in land and property, plant and equipment.	\$956.00	0.4	\$382.40
Butler, Mike	Discuss with J. Kirpas (Deloitte) the bankruptcy tax model related to ongoing tax work.	\$956.00	2.0	\$1,912.00
Forrest, Jonathan	Discuss with T. Bridenstine, M. Butler, K. Gerstel, J. Kirpas, V. Penico, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Discuss with T. Bridenstine, M. Butler, J. Forrest, J. Kirpas, V. Penico, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Research the capital loss rules for impact on potential tax restructuring.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Research ordinary course indebtedness under Internal Revenue Code 382(l)(5) (application of section 382 related to net operating losses in a Title 11 or similar case).	\$1,087.00	1.2	\$1,304.40
Harper, Meredith	Review the state income tax modeling for potential attribute reduction due to the tax exempt treatment of cancellation of debt income.	\$956.00	1.1	\$1,051.60
Kirpas, Joe	Discuss with T. Bridenstine, M. Butler, J. Forrest, K. Gerstel, V. Penico, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$813.00	0.5	\$406.50
Kirpas, Joe	Discuss with J. White (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$813.00	1.1	\$894.30
Kirpas, Joe	Continue to discuss with J. White (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$813.00	0.6	\$487.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/27/2023				
Kirpas, Joe	Discuss with M. Butler (Deloitte) Core Scientific's tax basis in land and property, plant and equipment.	\$813.00	0.4	\$325.20
Kirpas, Joe	Discuss with M. Butler (Deloitte) the bankruptcy tax model related to ongoing tax work.	\$813.00	2.0	\$1,626.00
Kirpas, Joe	Review tax basis in property, plant & equipment workpaper and underlying support.	\$813.00	1.7	\$1,382.10
Koons, Aaron	Discuss with J. Forrest, V. Penico, M. Butler, A. Meyer, T. Bridenstine, J. Kirpas, K. Gerstel (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$813.00	0.5	\$406.50
Meyer, Amber	Discuss with T. Bridenstine, M. Butler, J. Forrest, K. Gerstel, J. Kirpas, V. Penico, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$701.00	0.5	\$350.50
Meyer, Amber	Review debt summary terms for tax restructuring model purposes.	\$701.00	1.5	\$1,051.50
Penico, Victor	Discuss with T. Bridenstine, M. Butler, J. Forrest, K. Gerstel, J. Kirpas, A. Meyer, A. Koons (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$1,087.00	0.5	\$543.50
White, Justin	Continue to discuss with J. Kirpas (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$701.00	0.6	\$420.60
White, Justin	Discuss with J. Kirpas (Deloitte) the rollout of depreciable tax basis for United States federal income tax model.	\$701.00	1.1	\$771.10
White, Justin	Update rollout of tax depreciation schedule.	\$701.00	0.6	\$420.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/28/2023				
Bridenstine, Travis	Review 409A valuation reports (fair market value appraisals) related to Internal Revenue Code section 382 (net operating loss carryforward rules) modeling.	\$1,087.00	1.1	\$1,195.70
Butler, Mike	Discuss with K. Gerstel (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$956.00	0.5	\$478.00
Butler, Mike	Meeting with J. Kirpas (Deloitte) to discuss updates to the Core Scientific tax model relating to outstanding claims organized by the entity it is directly related to.	\$956.00	0.9	\$860.40
Butler, Mike	Review Core Scientific updated slides to be sent to Weil for weekly tax discussion.	\$956.00	1.1	\$1,051.60
Butler, Mike	Review summary of terms of convertible note.	\$956.00	1.2	\$1,147.20
Genova, Joseph	Discuss with J. Kirpas (Deloitte) debt reconciliation across consolidated trial balance of Core Scientific and provide by Company debt summary.	\$592.00	0.5	\$296.00
Genova, Joseph	Meeting with J. Kirpas, M. Butler (Deloitte) to discuss updates to the Core Scientific tax model relating to outstanding claims organized by the entity it is directly related to.	\$592.00	0.9	\$532.80
Gerstel, Ken	Discuss with M. Butler (Deloitte) regarding the potential impact of ownership changes on the tax restructuring plan.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Review transferability of notes.	\$1,087.00	0.3	\$326.10
Harper, Meredith	Review the state income tax model - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas for the taxable recognition of cancellation of debt income.	\$956.00	1.2	\$1,147.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/28/2023				
Kirpas, Joe	Call with K. Dougherty, W. Lagunas (Deloitte) regarding state of bankruptcy case and tax and financial information received to date.	\$813.00	0.5	\$406.50
Kirpas, Joe	Discuss with J. Genova (Deloitte) debt reconciliation across consolidated trial balance of Core Scientific and provide by Company debt summary.	\$813.00	0.5	\$406.50
Kirpas, Joe	Meeting with J. Genova, M. Butler (Deloitte) to discuss updates to the Core Scientific tax model relating to outstanding claims organized by the entity it is directly related to.	\$813.00	0.9	\$731.70
Kirpas, Joe	Reconcile debt amounts on trial balance versus subledgers provided by Core Scientific.	\$813.00	0.4	\$325.20
Kirpas, Joe	Update United States federal income tax model for hypothetical Brunos transaction calculation.	\$813.00	2.8	\$2,276.40
McDermott, Jack	Review taxable transaction calculation modeling analysis.	\$701.00	1.0	\$701.00
Meyer, Amber	Continue to work on debt summary terms for tax restructuring model purposes.	\$701.00	2.2	\$1,542.20
03/01/2023				
Bridenstine, Travis	Review third party Internal Revenue Code section 382 (net operating loss carryforward rules) model to prepare observations related to concluded ownership change date and sample alternative computations.	\$1,087.00	2.7	\$2,934.90
Butler, Mike	Meeting with B. Sullivan (Deloitte) to discuss tax models for Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryforwards and taxable transaction scenarios).	\$956.00	0.3	\$286.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/01/2023				
Butler, Mike	Prepare for meeting with B. Sullivan (Deloitte) to discuss tax models for Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryforwards and taxable transaction scenarios).	\$956.00	0.7	\$669.20
Butler, Mike	Discuss with J. Genova, J. Kirpas (Deloitte) to discuss reconciliation of outstanding claims and agreement amounts by legal entities directly related to Core Scientific.	\$956.00	0.5	\$478.00
Butler, Mike	Review Core Scientific attribute reduction analysis for Internal Revenue Code section 382(l)(6) (net operating loss carryforwards, taxable transaction scenarios).	\$956.00	2.1	\$2,007.60
Genova, Joseph	Discuss with J. Kirpas, M. Butler (Deloitte) reconciliation of outstanding claims and agreement amounts by legal entities directly related to Core Scientific.	\$592.00	0.5	\$296.00
Gerstel, Ken	Review Internal Revenue Code section 382(l)(5) and Internal Revenue Code section 382(l)(6) issues relating to net operating loss carryforwards and taxable transaction scenarios.	\$1,087.00	1.7	\$1,847.90
Gerstel, Ken	Discuss with A. Meyer (Deloitte), A. Crabtree, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil), J. Shaw (Core Scientific) termination of the Restructuring Support Agreement (RSA) and status update on the tax restructuring plan.	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Research Core Scientific's transactional history.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Review current federal income tax restructuring model deck.	\$1,087.00	1.9	\$2,065.30

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/01/2023				
Kirpas, Joe	Discuss with J. McDermott (Deloitte) hypothetical Brunos transaction calculation considerations for United States federal income tax model.	\$813.00	0.4	\$325.20
Kirpas, Joe	Discuss with J. Genova, M. Butler (Deloitte) reconciliation of outstanding claims and agreement amounts by legal entities directly related to Core Scientific.	\$813.00	0.5	\$406.50
Kirpas, Joe	Buildout hypothetical Brunos transaction scenario model into United States federal income tax model.	\$813.00	2.7	\$2,195.10
Kirpas, Joe	Update tax summary deck for Core Scientific/ Weil per comments provided by K. Gerstel, M. Butler (Deloitte).	\$813.00	0.5	\$406.50
Kirpas, Joe	Update the debt summary prepared by A. Meyer (Deloitte) to include summaries of additional key clauses, source document references, and presentation updates.	\$813.00	1.2	\$975.60
McDermott, Jack	Discuss with J. Kirpas (Deloitte) hypothetical Brunos transaction calculation considerations for United States federal income tax model.	\$701.00	0.4	\$280.40
Meyer, Amber	Discuss with K. Gerstel (Deloitte), A. Crabtree, S. Goldring, A. Sternberg, C. Kogel, G. Magill, M. Fink (Weil), J. Shaw (Core Scientific) termination of the Restructuring Support Agreement (RSA) and status update on the tax restructuring plan.	\$701.00	1.0	\$701.00
Sullivan, Brian	Meeting with M. Butler (Deloitte) to discuss tax models for Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryforwards and taxable transaction scenarios).	\$1,087.00	0.3	\$326.10
White, Justin	Update rollout of tax depreciation schedule.	\$701.00	0.7	\$490.70

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/02/2023				
Bridenstine, Travis	Call with A. Koons (Deloitte) regarding Internal Revenue Code section 382 (net operating loss carryforward rules) modeling observations and information request.	\$1,087.00	0.5	\$543.50
Butler, Mike	Discuss with J. Kirpas, J. Genova (Deloitte) updates to tax analysis model for taxable transaction calculation, net unrealized built-in-gains calculation, Internal Revenue Code sections 382(l)(5) and 382(l)(6) (net operating loss carryforwards and taxable scenarios).	\$956.00	1.3	\$1,242.80
Butler, Mike	Review net unrealized built in gain computation.	\$956.00	0.9	\$860.40
Butler, Mike	Review updated cancellation of debt (COD) computation for accrual of original issue discount considerations and Internal Revenue Code section 382(l)(5) (net operating loss carryforward rules) attribute reduction.	\$956.00	2.4	\$2,294.40
Genova, Joseph	Discuss with M. Butler, J. Kirpas (Deloitte) updates to tax analysis model for taxable transaction calculation, net unrealized built-in-gains calculation, Internal Revenue Code sections 382(l)(5) and 382(l)(6) (net operating loss carryforwards and taxable scenarios).	\$592.00	1.3	\$769.60
Gerstel, Ken	Review Core Scientific's third party Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$1,087.00	0.7	\$760.90
Harper, Meredith	Model the state income tax consequences - - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas - of a non-taxable recognition of cancellation of debt income.	\$956.00	1.8	\$1,720.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/02/2023				
Harper, Meredith	Review model the state income tax results - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas - from a potential taxable recognition of cancellation of debt income.	\$956.00	1.2	\$1,147.20
Kirpas, Joe	Prepare net unrealized built-in-gains (NUBIG) calculation for United States federal income tax model.	\$813.00	1.5	\$1,219.50
Kirpas, Joe	Discuss with M. Butler, J. Genova (Deloitte) updates to tax analysis model for taxable transaction calculation, net unrealized built-in-gains calculation, Internal Revenue Code sections 382(l)(5) and 382(l)(6) (net operating loss carryforwards and taxable scenarios).	\$813.00	1.3	\$1,056.90
Kirpas, Joe	Prepare general overview of Core Scientific bankruptcy proceedings.	\$813.00	0.7	\$569.10
Kirpas, Joe	Prepare summary of Core Scientific tax attributes schedule.	\$813.00	0.6	\$487.80
Kirpas, Joe	Prepare summary of Core Scientific bankruptcy terms of restructuring.	\$813.00	0.8	\$650.40
Kirpas, Joe	Prepare Core Scientific consolidated tax basis balance sheet summary.	\$813.00	1.0	\$813.00
Kirpas, Joe	Prepare Core Scientific inside stock basis summary.	\$813.00	0.7	\$569.10
Kirpas, Joe	Prepare summary of entity-level intercompany balances of Core Scientific Inc. and Subsidiaries.	\$813.00	0.5	\$406.50
Koons, Aaron	Call with T. Bridenstine (Deloitte) regarding Internal Revenue Code section 382 (net operating loss carryforward rules) modeling observations and information request.	\$813.00	0.5	\$406.50



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/02/2023				
Lagunas, Will	Review the income tax provision file received from P. Hynes (Core Scientific) in order to assess whether adjustments should be made and gather questions to discuss with K. Dougherty (Deloitte).	\$813.00	2.5	\$2,032.50
Lagunas, Will	Call with D. Gittelman (Deloitte) to discuss crypto apportionment and assess whether Core Scientific's apportionment per the tax provision is reasonable.	\$813.00	0.5	\$406.50
Meyer, Amber	Prepare debt summary terms for tax restructuring model purposes.	\$701.00	2.3	\$1,612.30
Tasso, Nathan	Discuss with H. Yanchisin (Deloitte) the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.3	\$326.10
Yanchisin, Helen	Discuss with N. Tasso (Deloitte) the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.3	\$326.10
03/03/2023				
Bridenstine, Travis	Call with K. Gerstel, A. Koons (Deloitte) regarding third party Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model observations and information request.	\$1,087.00	0.5	\$543.50
Bridenstine, Travis	Prepare alternative testing related to historic Internal Revenue Code section 382 (net operating loss carryforward rules) ownership changes.	\$1,087.00	1.2	\$1,304.40
Butler, Mike	Discuss with H. Yanchisin, J. Forrest, J. Kirpas (Deloitte) the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$956.00	0.3	\$286.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/03/2023				
Butler, Mike	Discuss with J. Genova, J. Kirpas (Deloitte) updates to Core Scientific's tax analysis model for the notes and assumptions tab relating to intercompany balances, as well as adjusting uncertain amounts in the intercompany depiction tab.	\$956.00	0.4	\$382.40
Forrest, Jonathan	Discuss with M. Butler, H. Yanchisin, J. Kirpas (Deloitte) the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.3	\$326.10
Genova, Joseph	Discuss with J. Kirpas (Deloitte) updates to Core Scientific's tax analysis model on the notes and assumptions tab to build out the detailed intercompany chart as well as the accompanying footnotes.	\$592.00	1.6	\$947.20
Genova, Joseph	Discuss with M. Butler, J. Kirpas (Deloitte) updates to Core Scientific's tax analysis model for the notes and assumptions tab relating to intercompany balances, as well as adjusting uncertain amounts in the intercompany depiction tab.	\$592.00	0.4	\$236.80
Gerstel, Ken	Call with T. Bridenstine, A. Koons (Deloitte) regarding third party Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model observations and information request.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Research the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.9	\$978.30
Harper, Meredith	Update the state income tax model to reflect a third potential taxable income scenario, the cancellation of debt treated as taxable income.	\$956.00	1.7	\$1,625.20
Kirpas, Joe	Discuss with M. Butler, H. Yanchisin, J. Forrest (Deloitte) the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$813.00	0.3	\$243.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/03/2023				
Kirpas, Joe	Discuss with J. Genova (Deloitte) updates to Core Scientific's tax analysis model on the notes and assumptions tab to prepare the detailed intercompany chart as well as the accompanying footnotes.	\$813.00	1.6	\$1,300.80
Kirpas, Joe	Discuss with J. Genova, M. Butler (Deloitte) updates to Core Scientific's tax analysis model for the notes and assumptions tab relating to intercompany balances, as well as adjusting uncertain amounts in the intercompany depiction tab.	\$813.00	0.4	\$325.20
Kirpas, Joe	Research the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$813.00	1.1	\$894.30
Koons, Aaron	Call with T. Bridenstine, K. Gerstel (Deloitte) regarding third party Internal Revenue Code section 382 (net operating loss carryforwards) ownership change model observations and information request.	\$813.00	0.5	\$406.50
Tasso, Nathan	Research the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.5	\$543.50
Yanchisin, Helen	Discuss with M. Butler, J. Forrest, J. Kirpas (Deloitte) regarding the treatment of accrued non-deductible interest for cancellation of debt income purposes.	\$1,087.00	0.3	\$326.10
Yanchisin, Helen	Review senior secured convertible promissory note and purchase agreement.	\$1,087.00	0.3	\$326.10
03/06/2023				
Butler, Mike	Discuss with J. Kirpas, K. Gerstel, J. Forrest, V. Penico, A. Koons, T. Bridenstine (Deloitte), M. Johnson, R. Berkovich, and 5 others (Weil) financial, legal and commercial aspects of repayment for April and August convertible notes.	\$956.00	1.7	\$1,625.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/06/2023				
Butler, Mike	Review updates to cancellation of debt income calculations within United States (US) federal income tax analysis.	\$956.00	0.9	\$860.40
Dougherty, Kevin	Call with D. Sterling (Weil), J. Segoria (Deloitte) to discuss tax matters - provision, compliance and state tax payments.	\$1,087.00	0.5	\$543.50
Forrest, Jonathan	Discuss with J. Kirpas, K. Gerstel, V. Penico, M. Butler, A. Koons, T. Bridenstine (Deloitte), M. Johnson, R. Berkovich, and 5 others (Weil) financial, legal and commercial aspects of repayment for April and August convertible notes.	\$1,087.00	1.7	\$1,847.90
Gerstel, Ken	Call with D. Sterling (Core Scientific) regarding status of project work streams.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Review bankruptcy claims detail.	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Reorganize schedule to adapt to change of weekly tax touchpoint call from Wednesday afternoon (Eastern Time) to Thursday afternoon (Eastern Time).	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Discuss with J. Kirpas, J. Forrest, V. Penico, M. Butler, A. Koons, T. Bridenstine (Deloitte), M. Johnson, R. Berkovich, and 5 others (Weil) financial, legal and commercial aspects of repayment for April and August convertible notes.	\$1,087.00	1.7	\$1,847.90
Gerstel, Ken	Review former Internal Revenue Code section 382 (net operating loss carryforward rules) option rules.	\$1,087.00	0.3	\$326.10
Gerstel, Ken	Review work streams in preparation for call with D. Sterling (Core Scientific).	\$1,087.00	0.5	\$543.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/06/2023				
Harper, Meredith	Review updates to the federal calculation for the additional proposed transaction which includes the impacts of Internal Revenue Code sections 382 (l)5 and (l)6 (net operating loss carryforwards and taxable transaction scenarios).	\$956.00	1.1	\$1,051.60
Kirpas, Joe	Discuss with K. Gerstel, J. Forrest, V. Penico, M. Butler, A. Koons, T. Bridenstine (Deloitte), M. Johnson, R. Berkovich, and 5 others (Weil) financial, legal and commercial aspects of repayment for April and August convertible notes.	\$813.00	1.7	\$1,382.10
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	3.6	\$2,926.80
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	2.7	\$2,195.10
Koons, Aaron	Discuss with J. Kirpas, K. Gerstel, J. Forrest, V. Penico, M. Butler, T. Bridenstine (Deloitte), M. Johnson, R. Berkovich, and 5 others (Weil) financial, legal and commercial aspects of repayment for April and August convertible notes.	\$813.00	1.7	\$1,382.10
Meyer, Amber	Prepare a summary of the changes to the note instruments over the life of the instruments for purposes of determining the impact on debt restructuring.	\$701.00	2.4	\$1,682.40
Meyer, Amber	Continue to prepare a summary of the changes to the note instruments over the life of the instruments for purposes of determining the impact on debt restructuring.	\$701.00	1.6	\$1,121.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/06/2023				
Sullivan, Brian	Review federal income tax model for emergence transaction, including taxable transaction scenario, Internal Revenue Code section 382(l)(5) scenario and Internal Revenue Code section 382(l)(6) (net operating loss carryforwards and taxable transaction scena	\$1,087.00	1.2	\$1,304.40
03/07/2023				
Butler, Mike	Discuss with J. Kirpas, K. Gerstel (Deloitte) status of tax model, prior calls on debt deductibility and other tax analyses, and next steps for United States federal income tax modeling workstream.	\$956.00	1.0	\$956.00
Forrest, Jonathan	Review treatment of debt instruments for purposes of ownership change analysis.	\$1,087.00	1.3	\$1,413.10
Genova, Joseph	Discuss with J. Kirpas (Deloitte) the summary of Core Scientific's historical equity value pre- and post- de-special purpose acquisition company (SPAC) transaction that occurred in July 2021.	\$592.00	0.3	\$177.60
Genova, Joseph	Research the special purpose acquisition company (SPAC) transaction in order to summarize Core Scientific's historical equity value.	\$592.00	0.7	\$414.40
Genova, Joseph	Summarize Core Scientific's equity value for both pre and post de-special purpose acquisition company (SPAC) transaction that occurred in July 2021.	\$592.00	0.5	\$296.00
Gerstel, Ken	Discuss with M. Butler, J. Kirpas (Deloitte) status of tax model, prior calls on debt deductibility and other tax analyses, and next steps for United States federal income tax modeling workstream.	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Review Internal Revenue Code section 163(j) (interest deductibility) analysis.	\$1,087.00	0.9	\$978.30
Gerstel, Ken	Review bankruptcy tax models.	\$1,087.00	0.5	\$543.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/07/2023				
Gerstel, Ken	Discuss with J. Kirpas, M. Butler (Deloitte) regarding the status of the tax model, debrief of prior calls with Washington national tax (WNT) and Weil about debt deductibility and other tax analyses, and to plan go-forward workstreams pertaining to restru	\$1,087.00	1.0	\$1,087.00
Kirpas, Joe	Discuss with J. Genova (Deloitte) the summary of Core Scientific's historical equity value pre- and post- de-special purpose acquisition company (SPAC) transaction that occurred in July 2021.	\$813.00	0.3	\$243.90
Kirpas, Joe	Discuss with M. Butler, K. Gerstel (Deloitte) status of tax model, prior calls on debt deductibility and other tax analyses, and next steps for United States federal income tax modeling workstream.	\$813.00	1.0	\$813.00
Kirpas, Joe	Compare January 2023 debt summary ledger provided by J. Shaw (Core Scientific) to prior debt summary ledger previously provided.	\$813.00	0.9	\$731.70
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change study by mapping out indirect ownership shifting for greater than 10% shareholders.	\$813.00	2.8	\$2,276.40
Koons, Aaron	Update Internal Revenue Code section 382 (net operating loss carryforward rules) model to use the value hold constant principals to measure ownership shifting attributable to fluctuations in value.	\$813.00	2.3	\$1,869.90
Koons, Aaron	Update the Internal Revenue Code section 382 (net operating loss carryforward rules) model for additional testing dates using the value hold constant principals to measure ownership shifting attributable to fluctuations in value.	\$813.00	2.9	\$2,357.70

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/07/2023				
Liu, Emmy	Review data input, including federal and state provision workbook, for state attribute reduction model.	\$701.00	0.2	\$140.20
Meyer, Amber	Prepare a summary of the changes to the note instruments over the life of the instruments for purposes of determining the impact on debt restructuring.	\$701.00	3.0	\$2,103.00
03/08/2023				
Genova, Joseph	Analyze 10-K and 10-Q forms for Core Scientific to the amount of "Public investors in public equity" investors comparative to before and after the de-special purpose acquisition company (SPAC) transaction using public records as source.	\$592.00	1.7	\$1,006.40
Genova, Joseph	Discuss with J. Kirpas (Deloitte) the analyses of the deductibility of the convertible notes relating to Core Scientific, per the convertible note agreements.	\$592.00	0.3	\$177.60
Genova, Joseph	Review convertible notes related to Core Scientific for terms that may or may not relate to Internal Revenue Code section 163(l) (interest deductibility).	\$592.00	1.6	\$947.20
Genova, Joseph	Understand equity value of convertible notes using Core Scientifics balance sheets located in the 409A valuations (fair market value appraisals).	\$592.00	2.0	\$1,184.00
Gerstel, Ken	Research related to the deductibility of interest.	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Review Internal Revenue Code section 382 (net operating loss carryforward rules) model prepared by A. Koons (Deloitte).	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Continue to review Internal Revenue Code section 382 (net operating loss carryforward rules) model prepared by A. Koons (Deloitte).	\$1,087.00	0.7	\$760.90



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/08/2023				
Harper, Meredith	Review the state income tax model - California, Colorado, Georgia, Kentucky, North Carolina, North Dakota, Oklahoma, Tennessee, and Texas - for updates made to the corresponding federal income tax model for the tax-free restructuring scenario.	\$956.00	1.9	\$1,816.40
Kirpas, Joe	Discuss with J. Genova (Deloitte) the analyses of the deductibility of the convertible notes relating to Core Scientific, per the convertible note agreements.	\$813.00	0.3	\$243.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	2.7	\$2,195.10
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	1.8	\$1,463.40
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	3.5	\$2,845.50
03/09/2023				
Bridenstine, Travis	Call with M. Butler, J. Kirpas, K. Gerstel, J. Forrest, A. Koons (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$1,087.00	0.5	\$543.50
Bridenstine, Travis	Call with M. Butler, K. Gerstel, A. Koons (Deloitte), D. Sterling (Core Scientific) to discuss developments with business plan and restructuring pertaining to Core Scientific.	\$1,087.00	0.6	\$652.20
Butler, Mike	Call with J. Kirpas, K. Gerstel, T. Bridenstine, J. Forrest, A. Koons (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$956.00	0.5	\$478.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/09/2023				
Butler, Mike	Call with K. Gerstel, T. Bridenstine, A. Koons (Deloitte), D. Sterling (Core Scientific) to discuss developments with business plan and restructuring pertaining to Core Scientific.	\$956.00	0.6	\$573.60
Forrest, Jonathan	Call with J. Kirpas, K. Gerstel, T. Bridenstine, M. Butler, A. Koons (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$1,087.00	0.5	\$543.50
Genova, Joseph	Meet with J. Kirpas (Deloitte) to compare the equity and liabilities on Core Scientific, Incorporation's consolidated balance sheet to valuations of Core Scientific included on their historical 409A reports (fair market value appraisals).	\$592.00	1.2	\$710.40
Gerstel, Ken	Review equity valuation details.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Call with M. Butler, T. Bridenstine, A. Koons (Deloitte), D. Sterling (Core Scientific) to discuss developments with business plan and restructuring pertaining to Core Scientific.	\$1,087.00	0.6	\$652.20
Gerstel, Ken	Call with M. Butler, J. Kirpas, T. Bridenstine, J. Forrest, A. Koons (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Discuss with J. Kirpas (partial) (Deloitte), S. Goldring, A. Sternberg, M. Fink, A. Crabtree (Weil), D. Sterling (Core Scientific) status of Core Scientific's financial projections model, bankruptcy proceedings, debt trading, and tax modeling analysis.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Meeting with A. Koons (Deloitte) to review Internal Revenue Code section 382 (net operating loss carryforward rules) methodology.	\$1,087.00	0.7	\$760.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/09/2023				
Gerstel, Ken	Review federal tax modeling analysis in preparation for upcoming call with J. Kirpas (Deloitte), D. Sterling (Core Scientific) regarding status of Core Scientific's financial projections model, bankruptcy proceedings, debt trading, and tax modeling analysis	\$1,087.00	1.3	\$1,413.10
Harper, Meredith	Call with B. Sullivan, E. Liu, L. Sowlati (Deloitte) to discuss the updates to the state income tax model to reflect the federal income tax model on potential Brunos transactions as well as non-taxable transactions.	\$956.00	0.4	\$382.40
Kirpas, Joe	Meet with J. Genova (Deloitte) to compare the equity and liabilities on Core Scientific, Incorporation's consolidated balance sheet to valuations of Core Scientific included on their historical 409A reports (fair market value appraisals).	\$813.00	1.2	\$975.60
Kirpas, Joe	Discuss with K. Gerstel (Deloitte), S. Goldring, A. Sternberg, M. Fink, A. Crabtree (Weil), D. Sterling (Core Scientific) status of Core Scientific's financial projections model, bankruptcy proceedings, debt trading, and tax modeling analysis.	\$813.00	0.3	\$243.90
Kirpas, Joe	Analyze application of Internal Revenue Code sections 163(l)(3)(A) and 163(l)(3)(B) (interest expense limitation).	\$813.00	2.1	\$1,707.30
Kirpas, Joe	Review equity summary for the pre-de-special purpose acquisition company (SPAC) valuations of Core Scientific.	\$813.00	2.4	\$1,951.20
Kirpas, Joe	Call with M. Butler, K. Gerstel, T. Bridenstine, J. Forrest, A. Koons (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$813.00	0.5	\$406.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/09/2023				
Koons, Aaron	Prepare section 382 ownership change model by modelling the impact of potential transfers among certain April convertible note holders.	\$813.00	3.1	\$2,520.30
Koons, Aaron	Call with M. Butler, J. Kirpas, K. Gerstel, J. Forrest, T. Bridenstine (Deloitte) to discuss Internal Revenue Code section 382 (net operating loss carryforward rules) considerations.	\$813.00	0.5	\$406.50
Koons, Aaron	Call with M. Butler, K. Gerstel, T. Bridenstine (Deloitte), D. Sterling (Core Scientific) to discuss developments with business plan and restructuring pertaining to Core Scientific.	\$813.00	0.6	\$487.80
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model by modelling the impact of potential transfers among certain April convertible note holders.	\$813.00	1.0	\$813.00
Koons, Aaron	Meeting with K. Gerstel (Deloitte) to review Internal Revenue Code section 382 (net operating loss carryforward rules) methodology.	\$813.00	0.7	\$569.10
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modelling.	\$813.00	3.2	\$2,601.60
Liu, Emmy	Update the state model by reviewing balance sheet and tax basis balance sheets to allocate purchase by entity basis.	\$701.00	2.0	\$1,402.00
Liu, Emmy	Call with B. Sullivan, M. Harper, L. Sowlati (Deloitte) to discuss the updates to the state income tax model to reflect the federal income tax model on potential Brunos transactions as well as non-taxable transactions.	\$701.00	0.4	\$280.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/09/2023				
Sowlati, Lili	Call with B. Sullivan, E. Liu, M. Harper (Deloitte) to discuss the updates to the state income tax model to reflect the federal income tax model on potential Brunos transactions as well as non-taxable transactions.	\$813.00	0.4	\$325.20
Sullivan, Brian	Call with E. Liu, M. Harper, L. Sowlati (Deloitte) to discuss the updates to the state income tax model to reflect the federal income tax model on potential Brunos transactions as well as non-taxable transactions.	\$1,087.00	0.4	\$434.80
03/10/2023				
Butler, Mike	Discuss with J. Kirpas, J. Genova (Deloitte) updated Core Scientific tax model relating to adjustments of intercompany balances in the notes and assumptions tab and adjustments to net operating loss utilization calculation in the taxable transactions tab.	\$956.00	0.4	\$382.40
Butler, Mike	Review updated taxable transaction calculation.	\$956.00	1.2	\$1,147.20
Dougherty, Kevin	Call with K. Gerstel, W. Lagunas (Deloitte) regarding 2022 fixed asset additions and tax depreciation.	\$1,087.00	0.5	\$543.50
Genova, Joseph	Discuss with J. Kirpas, M. Butler (Deloitte) updated Core Scientific tax model relating to adjustments of intercompany balances in the notes and assumptions tab and adjustments to net operating loss utilization calculation in the taxable transactions tab.	\$592.00	0.4	\$236.80
Genova, Joseph	Discuss with J. Kirpas, K. Gerstel, A. Koons (Deloitte) updated United States federal income tax model - attribute reduction in scenarios involving Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryf	\$592.00	0.8	\$473.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/10/2023				
Gerstel, Ken	Review bankruptcy tax model for adjustments to intercompany balances and to net operating loss utilization.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Discuss with J. Genova, J. Kirpas, A. Koons (Deloitte) updated United States federal income tax model - attribute reduction in scenarios involving Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryfo	\$1,087.00	0.8	\$869.60
Gerstel, Ken	Call with K. Dougherty, W. Lagunas (Deloitte) regarding 2022 fixed asset additions and tax depreciation.	\$1,087.00	0.5	\$543.50
Kirpas, Joe	Discuss with M. Butler, J. Genova (Deloitte) updated Core Scientific tax model relating to adjustments of intercompany balances in the notes and assumptions tab and adjustments to net operating loss utilization calculation in the taxable transactions tab.	\$813.00	0.4	\$325.20
Kirpas, Joe	Discuss with J. Genova, K. Gerstel, A. Koons (Deloitte) updated United States federal income tax model - attribute reduction in scenarios involving Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carryf	\$813.00	0.8	\$650.40
Kirpas, Joe	Update tax documents provided by J. Shaw (Core Scientific) in United States federal income tax model.	\$813.00	1.2	\$975.60
Kirpas, Joe	Update Core Scientific Incorporation's entity-level tax basis balance sheets in United States federal income tax model for intercompany transaction balances and toggle.	\$813.00	1.3	\$1,056.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	3.1	\$2,520.30

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/10/2023				
Koons, Aaron	Discuss with J. Genova, J. Kirpas, K. Gerstel (Deloitte) updated United States federal income tax model - attribute reduction in scenarios involving Internal Revenue Code section 382(l)(5), Internal Revenue Code section 382(l)(6) (net operating loss carry	\$813.00	0.8	\$650.40
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	1.6	\$1,300.80
03/13/2023				
Bridenstine, Travis	Review Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	0.8	\$869.60
Bridenstine, Travis	Call with M. Butler, K. Gerstel, A. Koons (Deloitte) and A. Fritz (Ernst & Young) to discuss historical Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$1,087.00	0.4	\$434.80
Bridenstine, Travis	Review Internal Revenue Code section 382 model (net operating loss carryforward rules) for preparation for call with A. Ritz (Ernst & Young) regarding section 382 model.	\$1,087.00	0.7	\$760.90
Butler, Mike	Call with K. Gerstel, T. Bridenstine, A. Koons (Deloitte), A. Fritz (Ernst & Young) to discuss historical Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$956.00	0.4	\$382.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/13/2023				
Genova, Joseph	Discuss with J. Kirpas (Deloitte) schedule of ownership percentages before/after the de-special purpose acquisition company (SPAC) transaction and research related to legacy Core Scientific shareholders received equity as a part of the (SPAC) transaction.	\$592.00	0.4	\$236.80
Genova, Joseph	Meeting with J. Kirpas (Deloitte) regarding the summarization of the timeline of ownership shares held since incorporation of Core Scientific as well as analyzing provided capitalization tables.	\$592.00	0.6	\$355.20
Gerstel, Ken	Call with M. Butler, T. Bridenstine, A. Koons (Deloitte), A. Fritz (Ernst & Young) to discuss historical Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Review historical Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Review valuations used in the Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	0.7	\$760.90
Kirpas, Joe	Meeting with J. Genova (Deloitte) regarding the summarization of the timeline of ownership shares held since incorporation of Core Scientific as well as analyzing provided capitalization tables.	\$813.00	0.6	\$487.80
Kirpas, Joe	Discuss with J. Genova (Deloitte) schedule of ownership percentages before/after the de-special purpose acquisition company (SPAC) transaction, and research related to legacy Core Scientific shareholders received equity as a part of the (SPAC) transaction	\$813.00	0.4	\$325.20



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/13/2023				
Koons, Aaron	Call with K. Gerstel, M. Butler, T. Bridenstine (Deloitte), A. Fritz (Ernst & Young) to discuss historical Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$813.00	0.4	\$325.20
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	2.6	\$2,113.80
03/14/2023				
Bridenstine, Travis	Review Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change roll forward model and modeling alternatives	\$1,087.00	1.4	\$1,521.80
Bridenstine, Travis	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
Bridenstine, Travis	Read and comment on Internal Revenue Code section 382 (net operating loss carryforward rules) model questions for A. Ritz (Ernst & Young).	\$1,087.00	0.4	\$434.80
Butler, Mike	Discuss J. Genova (Deloitte) regarding adjustments to the model relating to the calculation of fixed asset rollout depreciation and preparation of the net unrealized built-in-gains (NUBIG) calculation.	\$956.00	0.6	\$573.60
Butler, Mike	Discuss with J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$956.00	0.8	\$764.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/14/2023				
Butler, Mike	Discuss with K. Gerstel, J. Genova, J. Kirpas, K. Gerstel, A. Koons (Deloitte) summary of capitalization table, treatment of convertible notes and topics relating to Internal Revenue Code section 163(l) (related to interest expense limitation) pertaining	\$956.00	1.2	\$1,147.20
Forrest, Jonathan	Discuss with M. Butler and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
Genova, Joseph	Discuss with J. Kirpas (Deloitte) summary of common and convertible shares for Core Scientific during a specific period of time as provided in the capitalization table as well as the Internal Revenue Code section 382 (net operating loss carryforward rule	\$592.00	1.0	\$592.00
Genova, Joseph	Discuss with M. Butler (Deloitte) regarding adjustments to the model relating to the calculation of fixed asset rollout depreciation and preparation of the net unrealized built-in-gains (NUBIG) calculation.	\$592.00	0.6	\$355.20
Genova, Joseph	Discuss with M. Butler, K. Gerstel, J. Kirpas, K. Gerstel, A. Koons (Deloitte) summary of capitalization table, treatment of convertible notes and topics relating to Internal Revenue Code section 163(l) (related to interest expense limitation) pertaining	\$592.00	1.2	\$710.40
Genova, Joseph	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$592.00	0.8	\$473.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/14/2023				
Genova, Joseph	Prepare schedule related to owner shares/ownership change as well as values provided in the capitalization table as well as the Internal Revenue Code section 382 (net operating loss carryforward rules) study.	\$592.00	1.2	\$710.40
Gerstel, Ken	Discuss with J. Genova, J. Kirpas (Deloitte) summary of capitalization table, treatment of convertible notes, and Internal Revenue Code section 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	1.2	\$1,304.40
Gerstel, Ken	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
Gerstel, Ken	Discuss with M. Butler, K. Gerstel, J. Genova, J. Kirpas, A. Koons (Deloitte) summary of capitalization table, treatment of convertible notes and topics relating to Internal Revenue Code section 163(l) (related to interest expense limitation) pertaining t	\$1,087.00	1.2	\$1,304.40
Gerstel, Ken	Review Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Read Private Letter Ruling (PLR) on case issues related to 1.382-2T(f)(18) regarding the definition of stock.	\$1,087.00	0.5	\$543.50
Gibian, Craig	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
Kirpas, Joe	Prepare net unrealized built-in-gains (NUBIG) calculation in tax model.	\$813.00	0.2	\$162.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/14/2023				
Kirpas, Joe	Prepare realized built-in-gains (RBIG) calculation in tax model.	\$813.00	0.2	\$162.60
Kirpas, Joe	Prepare summary of outputs from various tax modeling scenarios in the United States federal income tax model.	\$813.00	1.6	\$1,300.80
Kirpas, Joe	Discuss with J. Genova (Deloitte) summary of common and convertible shares for Core Scientific during a specific period of time as provided in the capitalization table as well as the Internal Revenue Code section 382 (net operating loss carryforward rules	\$813.00	1.0	\$813.00
Kirpas, Joe	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$813.00	0.8	\$650.40
Kirpas, Joe	Discuss with M. Butler, K. Gerstel, J. Genova, K. Gerstel, A. Koons (Deloitte) summary of capitalization table, treatment of convertible notes and topics relating to Internal Revenue Code section 163(l) (related to interest expense limitation) pertaining	\$813.00	1.2	\$975.60
Kirpas, Joe	Update notes and assumptions in the United States federal income tax model.	\$813.00	0.5	\$406.50
Koons, Aaron	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$813.00	0.8	\$650.40
Koons, Aaron	Discuss with M. Butler, K. Gerstel, J. Genova, J. Kirpas, K. Gerstel (Deloitte) summary of capitalization table, treatment of convertible notes and topics relating to Internal Revenue Code section 163(l) (related to interest expense limitation) pertaining	\$813.00	1.2	\$975.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/14/2023				
Liu, Emmy	Update state tax workbook for the Core Scientific.	\$701.00	0.3	\$210.30
Penico, Victor	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
Yanchisin, Helen	Discuss with M. Butler, J. Forrest and 9 others (Deloitte) Core Scientific's convertible notes, limitation on interest deductions under 163(l) (Disallowance of Deduction on Certain Debt Instruments of Corporations).	\$1,087.00	0.8	\$869.60
03/15/2023				
Bridenstine, Travis	Review section 382 (net operating loss carryforward rules) ownership change fluctuations in value methodology.	\$1,087.00	1.2	\$1,304.40
Bridenstine, Travis	Discuss with J. Kirpas, J. Genova, K. Gerstel, M. Butler (Deloitte), P. Haynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil) outstanding information relative to equity requests, tax updates in relation to the model.	\$1,087.00	0.8	\$869.60
Bridenstine, Travis	Compare original debt holding schedules to bankruptcy claim detail of debt holdings.	\$1,087.00	0.8	\$869.60
Butler, Mike	Discuss with J. Kirpas, J. Genova, T. Bridenstine, K. Gerstel (Deloitte), P. Hynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil) outstanding information relative to equity requests, tax updates in relation to the model	\$956.00	0.8	\$764.80
Butler, Mike	Update initial stock basis computation for Core Scientific Operating Company.	\$956.00	1.9	\$1,816.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/15/2023				
Genova, Joseph	Discuss with M. Butler, J. Kirpas, T. Bridenstine, K. Gerstel (Deloitte), P. Hynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil) outstanding information relative to equity requests, tax updates in relation to the model	\$592.00	0.8	\$473.60
Gerstel, Ken	Discuss with M. Butler, J. Kirpas, J. Genova, T. Bridenstine (Deloitte), P. Hynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil) outstanding information relative to equity requests, tax updates in relation to the model.	\$1,087.00	0.8	\$869.60
Gerstel, Ken	Review outstanding information request and supporting documents in preparation for call with M. Butler, J. Kirpas, J. Genova, T. Bridenstine, K. Dougherty (Deloitte), P. Hynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil)	\$1,087.00	1.3	\$1,413.10
Kirpas, Joe	Prepare net unrealized built-in-gains (NUBIG) calculation in the United States federal income tax model.	\$813.00	2.6	\$2,113.80
Kirpas, Joe	Discuss with M. Butler, J. Genova, T. Bridenstine, K. Gerstel (Deloitte), P. Hynes, D. Sterling (Core Scientific), A. Crabtree, S. Goldring, C. Kogel, M. Fink (Weil) outstanding information relative to equity requests, tax updates in relation to the model	\$813.00	0.8	\$650.40
Kirpas, Joe	Rollout depreciation depletion and amortization.	\$813.00	2.6	\$2,113.80
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	3.0	\$2,439.00
Liu, Emmy	Review the cancellation of debt of the state attribute reduction workbook.	\$701.00	1.2	\$841.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/15/2023				
Liu, Emmy	Send cancellation of debt of the state attribute reduction workbook to L. Sowlati, M. Harper (Deloitte) for review.	\$701.00	0.3	\$210.30
03/16/2023				
Bridenstine, Travis	Review modifications to section 382 (net operating loss carryforward rules) model using alternative fluctuations in value.	\$1,087.00	1.7	\$1,847.90
Butler, Mike	Call with J. Kirpas, J. Genova, A. Koons (Deloitte) regarding next-steps to build out the detailed summary of subsidiary stock basis of Core Scientific Operating Company and Blockcap.	\$956.00	0.3	\$286.80
Genova, Joseph	Prepare schedule related to Core Scientific's inside stock basis.	\$592.00	1.0	\$592.00
Genova, Joseph	Call with M. Butler, J. Kirpas, A. Koons (Deloitte) regarding next-steps to build out the detailed summary of subsidiary stock basis of Core Scientific Operating Company and Blockcap.	\$592.00	0.3	\$177.60
Genova, Joseph	Discuss with J. Kirpas (Deloitte) regarding the build out of historical equity contributions to Core Scientific Operating Company to understand the outside stock basis of Core Scientific Operating Company.	\$592.00	1.5	\$888.00
Heavey, Dermot	Meeting with K. Dougherty, W. Lagunas (Deloitte) to discuss provision implications and effects of bankruptcy on Core Scientific moving forward in 2023.	\$592.00	1.0	\$592.00
Kirpas, Joe	Call with M. Butler, J. Genova, A. Koons (Deloitte) regarding next-steps to build out the detailed summary of subsidiary stock basis of Core Scientific Operating Company and Blockcap.	\$813.00	0.3	\$243.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/16/2023				
Kirpas, Joe	Discuss with J. Genova (Deloitte) regarding the build out of historical equity contributions to Core Scientific Operating Company to understand the outside stock basis of Core Scientific Operating Company.	\$813.00	1.5	\$1,219.50
Kirpas, Joe	Prepare summary of historical equity transactions of Blockcap Incorporation (stock for stock exchange with CS Holdings Incorporation).	\$813.00	1.1	\$894.30
Kirpas, Joe	Prepare summary of the legacy Core Scientific owners following the de-special purpose acquisition company (SPAC).	\$813.00	1.7	\$1,382.10
Kirpas, Joe	Rollout amortization and depreciation expenses for United States federal income tax model.	\$813.00	2.9	\$2,357.70
Koons, Aaron	Call with M. Butler, J. Genova, J. Kirpas (Deloitte) regarding next-steps to prepare subsidiary stock basis of Core Scientific Operating Company and Blockcap.	\$813.00	0.3	\$243.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change modelling.	\$813.00	3.0	\$2,439.00
03/17/2023				
Bridenstine, Travis	Review section 382 (net operating loss carryforward rules) model.	\$1,087.00	1.1	\$1,195.70
Bridenstine, Travis	Prepare section 382 (net operating loss carryforward rules) model using alternative fluctuations in value.	\$1,087.00	1.4	\$1,521.80
Dougherty, Kevin	Call with P. Hynes (Core Scientific) to discuss tax provision calculation, review current tax provision, and book tax differences.	\$1,087.00	2.3	\$2,500.10
Genova, Joseph	Prepare modified accelerated cost recovery system table to be used in Core Scientific in excel format.	\$592.00	1.0	\$592.00



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/17/2023				
Genova, Joseph	Prepare modified accelerated cost recovery system table to be used in the model for Core Scientific.	\$592.00	1.5	\$888.00
Genova, Joseph	Call with J. Kirpas (Deloitte) regarding review of tax depreciation model template provided by Business transaction services / Washington National Tax.	\$592.00	0.3	\$177.60
Gerstel, Ken	Review federal income tax bankruptcy model.	\$1,087.00	1.5	\$1,630.50
Harper, Meredith	Call with J. Kirpas, L. Sowlati, E. Liu, A. Koons (Deloitte) to discuss the draft federal income tax model and tax modeling assumptions included in the federal income tax model.	\$956.00	0.5	\$478.00
Kirpas, Joe	Prepare tax depreciation for realized built-in-gains (RBIG) calculation under Internal Revenue Code section 382(l)(6) (net operating loss carryforwards, taxable transaction scenarios).	\$813.00	2.1	\$1,707.30
Kirpas, Joe	Call with J. Genova (Deloitte) regarding review of tax depreciation model template provided by Business transaction services / Washington National Tax.	\$813.00	0.3	\$243.90
Kirpas, Joe	Update tax model per call with B. Sullivan, M. Harper (Deloitte).	\$813.00	0.3	\$243.90
Kirpas, Joe	Call with M. Harper, L. Sowlati, E. Liu, A. Koons (Deloitte) to discuss the draft federal income tax model and tax modeling assumptions included in the federal income tax model.	\$813.00	0.5	\$406.50
Koons, Aaron	Call with M. Harper, L. Sowlati, E. Liu, J. Kirpas (Deloitte) to discuss the draft federal income tax model and tax modeling assumptions included in the federal income tax model.	\$813.00	0.5	\$406.50
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rule) ownership change model.	\$813.00	2.5	\$2,032.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/17/2023				
Liu, Emmy	Call with J. Kirpas, L. Sowlati, M. Harper, A. Koons (Deloitte) to discuss the draft federal income tax model and tax modeling assumptions included in the federal income tax model.	\$701.00	0.5	\$350.50
Liu, Emmy	Draft follow-up email to L. Sowlati, M. Harper (Deloitte) regarding action items for state attribute reduction models including Internal Revenue Code section 163(j) (interest expense limitation).	\$701.00	0.2	\$140.20
Sowlati, Lili	Call with J. Kirpas, E. Liu, M. Harper, A. Koons (Deloitte) to discuss the draft federal income tax model and tax modeling assumptions included in the federal income tax model.	\$813.00	0.5	\$406.50
03/19/2023				
Dougherty, Kevin	Review 2022 Core Scientific current tax provision provided by P. Hynes (Core Scientific).	\$1,087.00	1.7	\$1,847.90
03/20/2023				
Dougherty, Kevin	Calls with P. Hynes, D. Sterling (Core Scientific) to review deferred tax provision and discuss updates to tax provision calculation with new trial balance.	\$1,087.00	1.3	\$1,413.10
Dougherty, Kevin	Update income tax provision calculation for fixed asset depreciation, state tax payable and other 2022 book to tax differences.	\$1,087.00	2.3	\$2,500.10
Genova, Joseph	Build out modified accelerated cost recovery system depreciation tables to be used in Core Scientifics tax analysis model.	\$592.00	1.0	\$592.00
Genova, Joseph	Further build out modified accelerated cost recovery system tables to be used in the model in an excel format to illustrate depreciation calculations.	\$592.00	1.0	\$592.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/20/2023				
Genova, Joseph	Research related to modified accelerated cost recovery system for how its treated within Core Scientifics tax analysis model.	\$592.00	0.5	\$296.00
Heavey, Dermot	Compare updated trial balance to previous version used for 2022 form 10K year end audit committee provision to highlight accounts that change tax impact of provision.	\$592.00	2.0	\$1,184.00
Kirpas, Joe	Rollout fixed asset tax basis for United States federal income tax model.	\$813.00	2.8	\$2,276.40
Kirpas, Joe	Continue to rollout fixed asset tax basis for United States federal income tax model.	\$813.00	1.6	\$1,300.80
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	3.3	\$2,682.90
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	2.6	\$2,113.80
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	2.1	\$1,707.30
Lagunas, Will	Meeting with D. Heavey, K. Dougherty (Deloitte) regarding status of trial balance and review the trial balance template for update on new trial balance to be received.	\$813.00	2.0	\$1,626.00
03/21/2023				
Bridenstine, Travis	Review revised section 382 (net operating loss carryforward rules) model.	\$1,087.00	1.6	\$1,739.20
Butler, Mike	Call with J. Genova, J. Kirpas (Deloitte) regarding updates to the Core Scientific tax analysis model in the net unrealized built-in-gains (NUBIG) calculation and the fixed asset rollout calculations.	\$956.00	0.6	\$573.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/21/2023				
Butler, Mike	Call with J. Genova, J. Kirpas (Deloitte) to prepare a depreciation rollout tab relating to assets including a bonus toggle for Core Scientific's tax analysis model.	\$956.00	0.5	\$478.00
Butler, Mike	Call with J. Genova, J. Kirpas, K. Gerstel (Deloitte) regarding status of Core Scientific's tax analysis model and information relating to Core Scientific business plan and tax model updates.	\$956.00	0.5	\$478.00
Butler, Mike	Call with J. Genova, J. Kirpas, K. Gerstel (Deloitte), D. Sterling, P. Hynes (Core Scientific) to review Core Scientific's business plan.	\$956.00	0.5	\$478.00
Dougherty, Kevin	Call with P. Hynes (Core Scientific) regarding deferred tax liability reversal in light of updated impairments.	\$1,087.00	0.5	\$543.50
Dougherty, Kevin	Update 2022 Core Scientific tax provision calculation for trial balance changes.	\$1,087.00	2.1	\$2,282.70
Dougherty, Kevin	Call with K. Gerstel (Deloitte) regarding fair market value adjustments to convertible notes.	\$1,087.00	0.5	\$543.50
Genova, Joseph	Call with J. Kirpas (Deloitte) regarding the actual build out of the depreciation rollout of identifiable property, plant and equipment in the United States federal income tax model.	\$592.00	0.9	\$532.80
Genova, Joseph	Call with J. Kirpas, M. Butler (Deloitte) regarding updates to the Core Scientific tax analysis model in the net unrealized built-in-gains (NUBIG) calculation and the fixed asset rollout calculations.	\$592.00	0.6	\$355.20
Genova, Joseph	Call with J. Kirpas, M. Butler (Deloitte) to prepare a depreciation rollout tab relating to assets including a bonus toggle for Core Scientific's tax analysis model.	\$592.00	0.5	\$296.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/21/2023				
Genova, Joseph	Call with M. Butler, J. Kirpas, K. Gerstel (Deloitte) regarding status of Core Scientific's tax analysis model, information relating to Core Scientific business plan and tax model updates.	\$592.00	0.5	\$296.00
Genova, Joseph	Call with M. Butler, J. Kirpas, K. Gerstel (Deloitte), D. Sterling, P. Hynes (Core Scientific) to review Core Scientific's business plan provided by Core Scientific.	\$592.00	0.5	\$296.00
Gerstel, Ken	Call with K. Dougherty (Deloitte) regarding fair market value adjustments to convertible notes.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Call with M. Butler, J. Genova, J. Kirpas (Deloitte) regarding status of Core Scientific's tax analysis model, information relating to Core Scientific's business plan and tax model updates.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Call with M. Butler, J. Genova, J. Kirpas (Deloitte), D. Sterling, P. Hynes (Core Scientific) to review Core Scientific's business plan.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Review notes on status of model and other workflows in preparation for call with M. Butler, J. Genova, J. Kirpas (Deloitte).	\$1,087.00	1.0	\$1,087.00
Gerstel, Ken	Review baseline federal income tax model.	\$1,087.00	0.5	\$543.50
Heavey, Dermot	Update provision form 10K 2022 audit committee for Core Scientific Incorporation for updated trial balance.	\$592.00	2.5	\$1,480.00
Heavey, Dermot	Reconcile previous versions (version 3/19/2023 versus 3/22/2023) and check changes/ differences in account line items including depreciation of fixed assets and intangibles.	\$592.00	3.9	\$2,308.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/21/2023				
Heavey, Dermot	Continue to reconcile previous versions (version 3/19/2023 versus 3/22/2023) and check changes/ differences in account line items including depreciation of fixed assets and intangibles.	\$592.00	0.6	\$355.20
Heavey, Dermot	Meeting with P. Hynes (Core Scientific) to get acquainted with Core Scientific Incorporation and structure of provisions form 10K 2022 audit committee.	\$592.00	1.5	\$888.00
Kirpas, Joe	Call with J. Genova (Deloitte) regarding the preparation of the depreciation rollout of identifiable property, plant and equipment in the United States federal income tax model.	\$813.00	0.9	\$731.70
Kirpas, Joe	Call with J. Genova, M. Butler (Deloitte) regarding updates to the Core Scientific tax analysis model in the net unrealized built-in-gains (NUBIG) calculation and the fixed asset rollout calculations.	\$813.00	0.6	\$487.80
Kirpas, Joe	Call with J. Genova, M. Butler (Deloitte) to prepare a depreciation rollout tab relating to assets including a bonus toggle for Core Scientifics tax analysis model.	\$813.00	0.5	\$406.50
Kirpas, Joe	Call with M. Butler, J. Genova, K. Gerstel (Deloitte) regarding status of Core Scientific's tax analysis model, information relating to Core Scientifics business plan and tax model updates.	\$813.00	0.5	\$406.50
Kirpas, Joe	Call with M. Butler, J. Genova, K. Gerstel (Deloitte), D. Sterling, P. Hynes (Core Scientific) to review Core Scientific's business plan.	\$813.00	0.5	\$406.50
Kirpas, Joe	Prepare fixed asset depreciation rollout to broader United States federal income tax model by cleaning the workbook and the realized built-in-gains (RBIG) calculations.	\$813.00	2.2	\$1,788.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/21/2023				
Kirpas, Joe	Rollout of fixed asset tax basis for United States federal income tax model.	\$813.00	2.8	\$2,276.40
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	2.1	\$1,707.30
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	2.6	\$2,113.80
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	3.3	\$2,682.90
Lagunas, Will	Meeting with M. Butler, A. Koons, K. Dougherty, J. Kirpas, K. Gerstel, J. Genova (Deloitte) regarding changes to liabilities, convertible debt and other impacts of trial balance change.	\$813.00	1.0	\$813.00
03/22/2023				
Bridenstine, Travis	Review revised section 382 (net operating loss carryforward rules) model.	\$1,087.00	1.1	\$1,195.70
Butler, Mike	Call with J. Genova, J. Kirpas, K. Gerstel, A. Koons (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation discussing presentation and adding the equity waterfall.	\$956.00	0.8	\$764.80
Dougherty, Kevin	Meet with D. Heavey, W. Lagunas (Deloitte) to discuss provision form 10K 2022 audit committee for Core Scientific Incorporation.	\$1,087.00	1.0	\$1,087.00
Dougherty, Kevin	Call with P. Hynes (Core Scientific) to discuss updates to tax provision calculation and transaction costs, fair market value convertible notes, and state apportionment.	\$1,087.00	0.8	\$869.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/22/2023				
Dougherty, Kevin	Update 2022 Core Scientific current tax provision calculation for other income/expense items detail provided by Core Scientific and break out between nondeductible reorganization items and normal business operations.	\$1,087.00	1.9	\$2,065.30
Genova, Joseph	Call with J. Kirpas (Deloitte) regarding calculation and presentation adjustments to the Internal Revenue Code section 382 (net operating loss carryforward rules) realized built-in-gains (RBIG) calculation relating to depreciation.	\$592.00	1.5	\$888.00
Genova, Joseph	Call with J. Kirpas, M. Butler, K. Gerstel, A. Koons (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation discussing presentation and adding the equity waterfall.	\$592.00	0.8	\$473.60
Genova, Joseph	Build out certain depreciation rollouts within Core Scientifics tax analysis model as well as changes to calculations within the Internal Revenue Code section 382 (net operating loss carryforward rules) calculation.	\$592.00	2.0	\$1,184.00
Gerstel, Ken	Call with J. Genova, J. Kirpas, M. Butler, A. Koons (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation discussing possible presentation and adding the equity waterfall.	\$1,087.00	0.8	\$869.60
Gerstel, Ken	Review federal income tax bankruptcy model.	\$1,087.00	0.6	\$652.20
Gerstel, Ken	Review Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	1.1	\$1,195.70
Harper, Meredith	Call with E. Liu, L. Sowlati (Deloitte) to discuss the draft state income tax model and current data inputs including federal cancellation of debt income and balance sheet items.	\$956.00	0.4	\$382.40



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/22/2023				
Heavey, Dermot	Update provision form 10K 2022 audit committee for Core Scientific workpapers per updated trial balance.	\$592.00	2.0	\$1,184.00
Heavey, Dermot	Meet with K. Dougherty, W. Lagunas (Deloitte) to discuss provision form 10K 2022 audit committee for Core Scientific Incorporation.	\$592.00	1.0	\$592.00
Kirpas, Joe	Call with J. Genova (Deloitte) regarding calculation and presentation adjustments to the Internal Revenue Code section 382 (net operating loss carryforward rules) realized built-in-gains (RBIG) calculation relating to depreciation.	\$813.00	1.5	\$1,219.50
Kirpas, Joe	Call with J. Genova, M. Butler, K. Gerstel, A. Koons (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation discussing possible presentation and adding the equity waterfall.	\$813.00	0.8	\$650.40
Kirpas, Joe	Review Core Scientific's financial projection model.	\$813.00	1.7	\$1,382.10
Koons, Aaron	Call with J. Kirpas, J. Genova, M. Butler, K. Gerstel (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation discussing possible presentation and adding the equity waterfall.	\$813.00	0.8	\$650.40
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling .	\$813.00	2.2	\$1,788.60
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 modelling (net operating loss carryforward rules).	\$813.00	1.9	\$1,544.70
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modelling.	\$813.00	3.1	\$2,520.30

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/22/2023				
Lagunas, Will	Update the income tax provision for new trial balance received and track changes through the provision workbook model including the footnotes.	\$813.00	2.0	\$1,626.00
Lagunas, Will	Recompute the scheduling for depreciation and intangibles amortization due to change in the trial balance for valuation allowance scheduling.	\$813.00	2.0	\$1,626.00
Liu, Emmy	Call with M. Harper, L. Sowlati (Deloitte) to discuss the draft state income tax model and current data inputs including federal cancellation of debt income and balance sheet items.	\$701.00	0.4	\$280.40
Sowlati, Lili	Call with M. Harper, E. Liu (Deloitte) to discuss the draft state income tax model and current data inputs including federal cancellation of debt income and balance sheet items.	\$813.00	0.4	\$325.20
03/23/2023				
Dougherty, Kevin	Call with P. Hynes (Core Scientific) to discuss tax provision calculation and review 2022 Core Scientific form 10K.	\$1,087.00	0.8	\$869.60
Dougherty, Kevin	Discuss with K. Gerstel (Deloitte) impact of bankruptcy filing on tax attributes and disclosure.	\$1,087.00	0.4	\$434.80
Dougherty, Kevin	Update 2022 Core Scientific tax provision to tie out updated state tax payable calculation, 2022 state apportionment, true up 2022 state tax payable to general ledger.	\$1,087.00	3.4	\$3,695.80
Genova, Joseph	Call with J. Kirpas (Deloitte) regarding calculation updates to the Internal Revenue Code section 382 (net operating loss carryforward rules) realized built-in-gains (RBIG) calculation for the depreciation rollout.	\$592.00	0.6	\$355.20
Genova, Joseph	Update calculations relating to the rollout of net operating losses (NOLs).	\$592.00	1.0	\$592.00

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/23/2023				
Genova, Joseph	Format the Internal Revenue Code section 382 (net operating loss carryforward rules) realized built-in-gains (RBIG) tab.	\$592.00	0.5	\$296.00
Gerstel, Ken	Discuss with K. Dougherty (Deloitte) the impact of bankruptcy filing on tax attributes and disclosure.	\$1,087.00	0.4	\$434.80
Gerstel, Ken	Email J. Kirpas, M. Butler, A. Koons, J. Genova (Deloitte) regarding the cancellation of debt income (CODI) detailed calculation, possible presentation and adding in the equity waterfall.	\$1,087.00	0.8	\$869.60
Heavey, Dermot	Prepare 2022 form 10K audit committee provision for Core Scientific Incorporation.	\$592.00	2.0	\$1,184.00
Heavey, Dermot	Tie out updated trial balance to 2022 form 10K audit committee provision including pre-book tax income.	\$592.00	1.0	\$592.00
Heavey, Dermot	Meeting with W. Lagunas (Deloitte) to discuss form 10K 2022 audit provision.	\$592.00	1.0	\$592.00
Kirpas, Joe	Call with J. Genova (Deloitte) regarding calculation updates to the Internal Revenue Code section 382 (net operating loss carryforward rules) realized built-in-gains (RBIG) calculation for the depreciation rollout.	\$813.00	0.6	\$487.80
Kirpas, Joe	Coordinate with A. Koons, J. Genova, M. Butler, T. Bridenstine (Deloitte) regarding United States federal income tax model updates.	\$813.00	0.4	\$325.20
Kirpas, Joe	Review Core Scientific's financial projection model.	\$813.00	0.5	\$406.50
Lagunas, Will	Update the 2022 income tax provision based on conversation with P. Hynes (Core Scientific) pertaining to tax adjustments regarding book-to-tax adjustments for depreciation and intangible asset amortization.	\$813.00	1.5	\$1,219.50

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/23/2023				
Lagunas, Will	Update the provision workbook for the 2022 income tax provision valuation allowance computation.	\$813.00	2.0	\$1,626.00
Lagunas, Will	Meeting with D. Heavey (Deloitte) to discuss form 10K 2022 audit provision.	\$813.00	1.0	\$813.00
Lagunas, Will	Update income tax provision for the year ending 2022.	\$813.00	0.5	\$406.50
Liu, Emmy	Call with L. Sowlati (Deloitte) to discuss state attribute reduction model.	\$701.00	0.2	\$140.20
Liu, Emmy	Call with B. Sullivan, L. Sowlati (Deloitte) to discuss state attribute reduction model.	\$701.00	0.2	\$140.20
Sowlati, Lili	Call with E. Liu (Deloitte) to discuss state attribute reduction model.	\$813.00	0.2	\$162.60
Sowlati, Lili	Call with E. Liu, B. Sullivan (Deloitte) to discuss state attribute reduction model.	\$813.00	0.2	\$162.60
Sowlati, Lili	Prepare for upcoming call with E. Liu, B. Sullivan (Deloitte) to discuss state attribute reduction model.	\$813.00	0.1	\$81.30
03/24/2023				
Bridenstine, Travis	Draft information request for A. Ritz (Ernst & Young) related to Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change modeling.	\$1,087.00	0.8	\$869.60
Bridenstine, Travis	Review Internal Revenue Code section 382 (net operating loss carryforward rules) fluctuation in value methodology modeling.	\$1,087.00	1.3	\$1,413.10
Dougherty, Kevin	Review Core Scientific 2022 form 10K disclosures, risk section and bankruptcy disclosures.	\$1,087.00	1.1	\$1,195.70
Dougherty, Kevin	Update tax provision with draft journal entry to be recorded by Core Scientific.	\$1,087.00	1.2	\$1,304.40
Dougherty, Kevin	Call with D. Heavey (partial), W. Lagunas (Deloitte), P. Hynes (Core Scientific) to discuss booking journal entry, provision form 10K 2022 and update valuation allowance calculations in tax provision model.	\$1,087.00	1.2	\$1,304.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/24/2023				
Genova, Joseph	Call with J. Kirpas (Deloitte) regarding calculation updates to the cancellation of debt income (CODI) detailed tab within the United States federal income tax model as well as the cancellation of debt income (CODI) summary tab.	\$592.00	1.2	\$710.40
Gerstel, Ken	Review email from A. Fritz (Ernst & Young) relating to historical Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	0.5	\$543.50
Heavey, Dermot	Update provision form 10K 2022 audit committee for Core Scientific per updated trial balance.	\$592.00	1.5	\$888.00
Heavey, Dermot	Call (partial) with K. Dougherty, W. Lagunas (Deloitte), P. Hynes (Core Scientific) to discuss booking journal entry, provision form 10K 2022 and update valuation allowance calculations in tax provision model.	\$592.00	0.5	\$296.00
Heavey, Dermot	Perform comparison of versions for updated trial balance versus previous provision form 10K 2022 audit committee for Core Scientific Incorporation.	\$592.00	2.0	\$1,184.00
Kirpas, Joe	Call with J. Genova (Deloitte) regarding calculation updates to the cancellation of debt income (CODI) detailed tab within the United States federal income tax model as well as the cancellation of debt income (CODI) summary tab.	\$813.00	1.2	\$975.60
Kirpas, Joe	Review updates to taxable income projections tab made to United States federal income tax model by J. Genova (Deloitte).	\$813.00	1.8	\$1,463.40
Lagunas, Will	Call with K. Dougherty, D. Heavey (partial) (Deloitte), P. Hynes (Core Scientific) to discuss booking journal entry, provision form 10K 2022 and update valuation allowance calculations in tax provision model.	\$813.00	1.2	\$975.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/24/2023				
Lagunas, Will	Update the provision file to incorporate new change in deferred tax liabilities.	\$813.00	1.0	\$813.00
Lagunas, Will	Update the remaining income tax provision workbook (including footnotes, formulas and tax entry summary) as part of the tax provision review process.	\$813.00	2.5	\$2,032.50
Lagunas, Will	Email to P. Hynes (Core Scientific) regarding changes and notes to the 2022 income tax provision workbook.	\$813.00	0.3	\$243.90
Liu, Emmy	Update state attribute reduction model based on latest federal attribute reduction model.	\$701.00	0.7	\$490.70
Liu, Emmy	Analyze cancellation of debt transaction scenario: taxable transaction scenario.	\$701.00	0.8	\$560.80
Liu, Emmy	Update state attribute reduction model based on latest federal model.	\$701.00	0.2	\$140.20
Liu, Emmy	Analyze cancellation of debt transaction scenario: taxable transaction scenario by layering in state bonus depreciation adjustment.	\$701.00	1.1	\$771.10
Liu, Emmy	Draft email to L. Sowlati (Deloitte) regarding questions and methodologies used for latest state attribute reduction model.	\$701.00	1.0	\$701.00
Liu, Emmy	Draft an email to L. Sowlati (Deloitte) including current open items, including state depreciation schedule and latest state attribute reduction model.	\$701.00	0.4	\$280.40
Liu, Emmy	Research occasional sales for North Dakota matters that may impact state attribute reduction model.	\$701.00	0.9	\$630.90
Loo, Alice	Call with T. Bridenstine (Deloitte), D. Sterling (Weil) to discuss latest developments with business plan and restructuring.	\$1,087.00	0.6	\$652.20

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/24/2023				
Ruan, John	Email A. Loo, K. Dougherty (Deloitte) regarding income tax footnote presentation on the financial statement.	\$813.00	0.5	\$406.50
03/25/2023				
Heavey, Dermot	Finalize updates for provision form 10K 2022 audit committee for Core Scientific Incorporation.	\$592.00	1.0	\$592.00
03/27/2023				
Dougherty, Kevin	Call with P. Hynes (Core Scientific) regarding updated tax provision 2022 Core Scientific form 10K comments.	\$1,087.00	0.5	\$543.50
Dougherty, Kevin	Update 2022 Core Scientific form 10K to reflect final provision calculation, including fixed asset deferred tax liability and impairments.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Consultations related to income tax provision disclosures.	\$1,087.00	0.8	\$869.60
Kirpas, Joe	Review Core Scientific financial model.	\$813.00	1.0	\$813.00
Kirpas, Joe	Aggregate questions regarding the financial projects of Core Scientific, Inc. for D. Sterling (Core Scientific).	\$813.00	0.5	\$406.50
Kirpas, Joe	Update Core Scientific's model for taxable income projections tab and formatting edits to revisions made by J. Genova (Deloitte).	\$813.00	1.5	\$1,219.50
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model.	\$813.00	3.2	\$2,601.60
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model.	\$813.00	3.8	\$3,089.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/27/2023				
Liu, Emmy	Discuss with L. Sowlati, B. Sullivan (Deloitte) state income tax model for scenarios Internal Revenue Code sections 382(l)(5) & (6) (net operating loss carryforwards, taxable transaction scenarios) and Internal Revenue Code section 382 (net operating loss	\$701.00	0.8	\$560.80
Meyer, Amber	Research current debt treatment within bankruptcy proceedings.	\$701.00	3.4	\$2,383.40
Sowlati, Lili	Review updated state income tax model.	\$813.00	1.4	\$1,138.20
Sowlati, Lili	Discuss with E. Liu, B. Sullivan (Deloitte) state income tax model for scenarios Internal Revenue Code sections 382(l)(5) & (6) (net operating loss carryforwards, taxable transaction scenarios) and Internal Revenue Code section 382 (net operating loss car	\$813.00	0.8	\$650.40
Sullivan, Brian	Discuss with E. Liu, L. Sowlati (Deloitte) state income tax model for scenarios Internal Revenue Code sections 382(l)(5) & (6) (net operating loss carryforwards, taxable transaction scenarios) and Internal Revenue Code section 382 (net operating loss carr	\$1,087.00	0.8	\$869.60
03/28/2023				
Bridenstine, Travis	Review Internal Revenue Code section 382 (net operating loss carryforward rules) fluctuation in value methodology modeling.	\$1,087.00	0.8	\$869.60
Butler, Mike	Call with J. Forrest, J. Kirpas, J. Genova, K. Gerstel, V. Penico, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$956.00	0.5	\$478.00



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Butler, Mike	Call with J. Kirpas, J. Genova, K. Gerstel, A. Meyer (Deloitte) to discuss financial projection model outputs tab in the financial project model and how such outputs may impact the United States federal income tax model.	\$956.00	0.4	\$382.40
Dougherty, Kevin	Call with P. Hynes (Core Scientific) regarding updated tax provision and assumptions.	\$1,087.00	0.4	\$434.80
Dougherty, Kevin	Update 2022 Core Scientific form 10K to reflect comments from P. Hynes (Core Scientific).	\$1,087.00	1.7	\$1,847.90
Dougherty, Kevin	Draft uncertain tax provision memo.	\$1,087.00	1.1	\$1,195.70
Forrest, Jonathan	Call with J. Kirpas, J. Genova, K. Gerstel, M. Butler, V. Penico, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$1,087.00	0.5	\$543.50
Genova, Joseph	Call with M. Butler, J. Kirpas, K. Gerstel, A. Meyer (Deloitte) to discuss financial projection model outputs tab in the financial project model and how such outputs may impact the United States federal income tax model.	\$592.00	0.4	\$236.80
Genova, Joseph	Call with J. Forrest, J. Kirpas, K. Gerstel, M. Butler, V. Penico, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$592.00	0.5	\$296.00
Gerstel, Ken	Call with M. Butler, J. Kirpas, J. Genova, A. Meyer (Deloitte) to discuss financial projection model outputs tab in the financial project model and how such outputs may impact the United States federal income tax model.	\$1,087.00	0.4	\$434.80

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Gerstel, Ken	Call with J. Forrest, J. Kirpas, J. Genova, M. Butler, V. Penico, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$1,087.00	0.5	\$543.50
Gerstel, Ken	Review updates to Core Scientific's business plan.	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Review 1.382-2T(f)(18) matters regarding to the definition of stock for purposes of the Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	1.8	\$1,956.60
Gerstel, Ken	Review federal income tax bankruptcy model.	\$1,087.00	0.4	\$434.80
Kirpas, Joe	Build out cash tax forecast in Core Scientific tax model.	\$813.00	1.3	\$1,056.90
Kirpas, Joe	Call with M. Butler, J. Genova, K. Gerstel, A. Meyer (Deloitte) to discuss financial projection model outputs tab in the financial project model and how such outputs may impact the United States federal income tax model.	\$813.00	0.4	\$325.20
Kirpas, Joe	Call with J. Forrest, J. Genova, K. Gerstel, M. Butler, V. Penico, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$813.00	0.5	\$406.50
Kirpas, Joe	Review questions for Core Scientific with M. Butler (Deloitte) regarding financial model.	\$813.00	1.0	\$813.00
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modeling.	\$813.00	3.3	\$2,682.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Koons, Aaron	Call with J. Forrest, J. Kirpas, J. Genova, M. Butler, V. Penico, K. Gerstel, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$813.00	0.5	\$406.50
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modeling.	\$813.00	2.6	\$2,113.80
Koons, Aaron	Continue to prepare Internal Revenue Code section 382 (net operating loss carryforward rules) modeling.	\$813.00	2.1	\$1,707.30
Liu, Emmy	Research state conformity for tax codes Internal Revenue Code section 381 (carryovers in certain corporate acquisitions) and 26 U.S. Code § 163 (interest) matters.	\$701.00	2.0	\$1,402.00
Meyer, Amber	Call with M. Butler, J. Kirpas, J. Genova, K. Gerstel (Deloitte) to discuss the financial projection model outputs tab in the financial project model provided by Core Scientific as well as how such outputs will impact the United States federal income tax	\$701.00	0.4	\$280.40
Meyer, Amber	Call with J. Forrest, J. Kirpas, J. Genova, M. Butler, V. Penico, A. Koons, K. Gerstel (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$701.00	0.5	\$350.50
Meyer, Amber	Research debt treatment within bankruptcy docket documentation.	\$701.00	2.6	\$1,822.60
Meyer, Amber	Continue to research debt treatment within bankruptcy docket documentation.	\$701.00	1.4	\$981.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Penico, Victor	Call with J. Forrest, J. Kirpas, J. Genova, K. Gerstel, M. Butler, A. Koons, A. Meyer (Deloitte) to discuss positions of certain convertible notes in relation to Core Scientific while referring to the convertible noteholders summary.	\$1,087.00	0.5	\$543.50
Sullivan, Brian	Review February 2023 financial model provided by Client.	\$1,087.00	0.6	\$652.20
03/29/2023				
Bridenstine, Travis	Review Internal Revenue Code section 382 (net operating loss carryforward rules) fluctuation in value methodology modeling.	\$1,087.00	2.1	\$2,282.70
Butler, Mike	Discuss with J. Genova, K. Gerstel, A. Meyer, A. Koons (Deloitte), S. Goldring, C. Kogel, A. Sternberg, F. Mose (Weil), P. Hynes, D. sterling (Core Scientific) updated Internal Revenue Code section 382 (net operating loss carryforward rules) ownership cha	\$956.00	0.7	\$669.20
Butler, Mike	Meeting with J. Kirpas (Deloitte) to discuss the cash tax calculation, cancellation of debt income (CODI) calculation, realized built-in-gains (RBIG) calculation, and waterfall of equity recovery in the United States federal income tax model.	\$956.00	2.5	\$2,390.00
Dougherty, Kevin	Review updated form 10K for Core Scientific for items including risk section, capital loss carryforward disclosures and fixed asset deferred tax liability.	\$1,087.00	1.5	\$1,630.50
Genova, Joseph	Discuss with M. Butler, K. Gerstel, A. Meyer, A. Koons (Deloitte), S. Goldring, C. Kogel, A. Sternberg, F. Mose (Weil), P. Hynes, D. sterling (Core Scientific) updated Internal Revenue Code section 382 (net operating loss carryforward rules) ownership cha	\$592.00	0.7	\$414.40

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Gerstel, Ken	Discuss with M. Butler, J. Genova, A. Meyer, A. Koons (Deloitte), S. Goldring, C. Kogel, A. Sternberg, F. Mose (Weil), P. Hynes, D. Sterling (Core Scientific) updated Internal Revenue Code section 382 (net operating loss carryforward rules) ownership chan	\$1,087.00	0.7	\$760.90
Gerstel, Ken	Review Internal Revenue Code section 382 (net operating loss carryforward rules) model.	\$1,087.00	0.5	\$543.50
Heavey, Dermot	Compare draft of the 2022 form 10K updates to updated provision and make an analysis for W. Lagunas (Deloitte) to identify updates per prior version sent to Core Scientific.	\$592.00	1.5	\$888.00
Heavey, Dermot	Email W. Lagunas (Deloitte) regarding analysis to identify updates per prior version sent to Core Scientific.	\$592.00	0.5	\$296.00
Kirpas, Joe	Prepare equity recovery water for various equity values in United States federal income tax model.	\$813.00	2.2	\$1,788.60
Kirpas, Joe	Meeting with M. Butler (Deloitte) to discuss the cash tax calculation, cancellation of debt income (CODI) calculation, realized built-in-gains (RBIG) calculation, and waterfall of equity recovery in the United States federal income tax model.	\$813.00	2.5	\$2,032.50
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership roll forward model alternative testing periods that isolate ownership shifting that is not attributable to fluctuations in value.	\$813.00	3.3	\$2,682.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Koons, Aaron	Discuss with M. Butler, J. Genova, K. Gerstel, A. Meyer (Deloitte), S. Goldring, C. Kogel, A. Sternberg, F. Mose (Weil), P. Hynes, D. sterling (Core Scientific) updated Internal Revenue Code section 382 (net operating loss carryforward rules) ownership ch	\$813.00	0.7	\$569.10
Koons, Aaron	Update Internal Revenue Code section 382 (net operating loss carryforward rules) model to use the value hold constant principals to measure ownership shifting attributable to fluctuations in value.	\$813.00	2.2	\$1,788.60
Koons, Aaron	Update Internal Revenue Code section 382 (net operating loss carryforward rules) model to account for issues in the Company's historic 382 analysis, specifically treating certain historic owners as either grouped or as separate funds.	\$813.00	2.5	\$2,032.50
Liu, Emmy	Research state 26 U.S. Code § 163 (interest) conformity for Internal Revenue Code sections 382(l)(5) (limitation on net operating loss carryforwards and certain built-in losses following ownership change).	\$701.00	2.0	\$1,402.00
Meyer, Amber	Discuss with M. Butler, J. Genova, K. Gerstel, A. Koons (Deloitte), S. Goldring, C. Kogel, A. Sternberg, F. Mose (Weil), P. Hynes, D. sterling (Core Scientific) updated Internal Revenue Code section 382 (net operating loss carryforward rules) ownership ch	\$701.00	0.7	\$490.70
Meyer, Amber	Research to assess how third party holder of Core Scientific loan was treated in other bankruptcy.	\$701.00	2.4	\$1,682.40
Meyer, Amber	Continue research to assess how third party holder of Core Scientific loan was treated in other bankruptcy.	\$701.00	1.6	\$1,121.60

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Meyer, Amber	Assess how third party holder of Core Scientific loan was treated in bankruptcy.	\$701.00	2.1	\$1,472.10
Meyer, Amber	Continue to assess how third party holder of Core Scientific loan was treated in bankruptcy.	\$701.00	1.9	\$1,331.90
Sowlati, Lili	Review draft state calculation from E. Liu (Deloitte).	\$813.00	1.4	\$1,138.20
Sowlati, Lili	Draft email to E. Liu (Deloitte) regarding follow up question pertaining to state calculation.	\$813.00	0.7	\$569.10
Sowlati, Lili	Draft email to E. Liu (Deloitte) regarding review of model questions and next steps.	\$813.00	0.7	\$569.10
03/30/2023				
Butler, Mike	Update cancellation of debt and attribute reduction computations for updated assumptions surrounding post - emergence capital structure and recoveries to creditors.	\$956.00	2.9	\$2,772.40
Butler, Mike	Call with J. Kirpas (Deloitte) for next steps to be completed in the Core Scientific United States federal income tax model.	\$956.00	0.3	\$286.80
Dougherty, Kevin	Review updated form 10K of Core Scientific for items including risk sections and net operating loss disclosures.	\$1,087.00	1.7	\$1,847.90
Gerstel, Ken	Discuss with A. Meyer (Deloitte) review of Internal Revenue Code section 382 (net operating loss carryforward rules) impact on the tax restructuring model for bankruptcy purposes.	\$1,087.00	1.5	\$1,630.50
Kirpas, Joe	Call with M. Butler (Deloitte) for next steps to be completed in the Core Scientific United States federal income tax model.	\$813.00	0.3	\$243.90

## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/30/2023				
Koons, Aaron	Continue update to the Internal Revenue Code section 382 (net operating loss carryforward rules) model to account for issues in the Company's historic 382 analysis, specifically treating certain historic owners as either grouped or as separate and distinct	\$813.00	2.5	\$2,032.50
Koons, Aaron	Confirm the Company's historic Internal Revenue Code section 382 (net operating loss carryforward rules) model by reviewing the impact on the ownership change percentage for certain equity issuances of a greater than 10% shareholder for indirect ownership	\$813.00	2.2	\$1,788.60
Koons, Aaron	Prepare Internal Revenue Code section 382 (net operating loss carryforward rules) ownership change model.	\$813.00	3.3	\$2,682.90
Meyer, Amber	Discuss with K. Gerstel (Deloitte) review of Internal Revenue Code section 382 (net operating loss carryforward rules) impact on the tax restructuring model for bankruptcy purposes.	\$701.00	1.5	\$1,051.50
03/31/2023				
Dougherty, Kevin	Review updated form 10K for Core Scientific for items including income tax footnote.	\$1,087.00	2.1	\$2,282.70
Liu, Emmy	Review state net operating loss (NOL) balances tabs for state attribute reduction model.	\$701.00	1.3	\$911.30
Meyer, Amber	Review updated debt restructuring model for tax restructuring purposes.	\$701.00	1.5	\$1,051.50
Subtotal for Tax Advisory Services:			989.6	\$838,757.20
<b>Total</b>			<b>989.6</b>	<b>\$838,757.20</b>



## Core Scientific, Inc.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

## Recapitulation

Name	Rate	Hours	Fees
Bridenstine, Travis	\$1,087.00	29.4	\$31,957.80
Dougherty, Kevin	\$1,087.00	33.2	\$36,088.40
Forrest, Jonathan	\$1,087.00	6.2	\$6,739.40
Gerstel, Ken	\$1,087.00	91.5	\$99,460.50
Gibian, Craig	\$1,087.00	0.8	\$869.60
Loo, Alice	\$1,087.00	0.6	\$652.20
Penico, Victor	\$1,087.00	2.4	\$2,608.80
Saxton, Kathy	\$1,087.00	7.1	\$7,717.70
Segoria, Joe	\$1,087.00	1.0	\$1,087.00
Sullivan, Brian	\$1,087.00	16.9	\$18,370.30
Tasso, Nathan	\$1,087.00	0.8	\$869.60
Wegener, Steve	\$1,087.00	0.6	\$652.20
Yanchisin, Helen	\$1,087.00	1.7	\$1,847.90
Butler, Mike	\$956.00	94.8	\$90,628.80
Harper, Meredith	\$956.00	19.8	\$18,928.80
Hogan, J.D.	\$956.00	1.2	\$1,147.20
Newport, Cathy	\$956.00	8.3	\$7,934.80
Robinson, Robin	\$956.00	4.4	\$4,206.40
Kirpas, Joe	\$813.00	177.9	\$144,632.70
Koons, Aaron	\$813.00	196.5	\$159,754.50
Lagunas, Will	\$813.00	20.0	\$16,260.00
Pickering, Maria	\$813.00	1.0	\$813.00
Ruan, John	\$813.00	0.5	\$406.50
Sowlati, Lili	\$813.00	9.5	\$7,723.50
Hardie, Chadd	\$701.00	1.2	\$841.20
Liu, Emmy	\$701.00	37.1	\$26,007.10
McDermott, Jack	\$701.00	9.4	\$6,589.40
Meyer, Amber	\$701.00	138.9	\$97,368.90
White, Justin	\$701.00	9.8	\$6,869.80

Core Scientific, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

January 16, 2023 - March 31, 2023

Recapitulation

Name	Rate	Hours	Fees
Genova, Joseph	\$592.00	41.6	\$24,627.20
Heavey, Dermot	\$592.00	25.5	\$15,096.00